

Great Britain R

A N
Abridgment
OF SUCH
STATUTES

Now in Force, relating to

His Majesty's Customs,

As have pass'd since the Printing

The Book of Rates Anno 1702,

- To the 25th of March 1718.

AS ALSO,

A COLLECTION of the **New** and **Ad-**
ditional DUTIES on GOODS and
MERCHANDIZES Imported and Ex-
ported, contain'd in the aforesaid *Abridg-*
ment. With RULES and DIRECTIONS
for Computing the **Present DUTIES.**
To which is added, the PORTS of
NORTH-BRITAIN, with their
Division into MEMBERS and CREEKS.

LIKEWISE,

The **Present Net DUTIES** payable on
several GOODS and MERCHANDIZES
Imported.

EDINBURGH:

Printed by JAMES WATSON, Printer to the King's
Most Excellent Majesty. 1718.

THE BRITISH MUSEUM

OF SUCH

STATUTES

IN FORCE, RELATIVE TO

THE CUSTOMS

As they have since the printing

The Book of Rates, Anno 1702

To the 22nd of March 1718.

AS ALSO

COLLECTED BY THE COMMISSIONERS OF THE CUSTOMS

AND EX-
PORTED BY THE COMMISSIONERS OF THE CUSTOMS

AS FOR THE DIRECTIONS OF THE CUSTOMS

OF THE PORTS OF THE KINGDOM

OF GREAT BRITAIN, WITH THE

INSTRUCTIONS TO THE CUSTOMS

OF THE PORTS OF THE KINGDOM

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OF THE PORTS OF THE KINGDOM

OF GREAT BRITAIN, WITH THE

INSTRUCTIONS TO THE CUSTOMS



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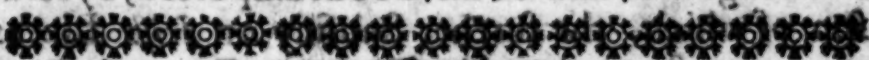
OF THE

STATUTES

Relating to

His Majesty's Customs

Since Anno 1702, to 1718.



ACT 2nd Quinb. 1.

By 1st Anne Cap. 8. Anno 1702.

*Act for Explanation of a Clause in an Act
of the 7th Year of His late Majesty's
Reign, relating to Borelaps, and to take
off the Additional Duty on Irish Linen.*

BY 7th Wil. III. (Book of Rates, Page 433) it is therein recited, That several Merchants, trading with the United Provinces in several Sorts of coarse Linen, commonly called *Borelaps*, had been compelled to pay Custom as *Holland*; Enacted, That such Linen Cloth, not exceeding 28th Inches in Breadth, nor 12 Pence an *English* Ell in Value, shall

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be

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be entred *ad valorem*, and pay all Duties accordingly, and to be continued in Force to the First of *August* 1710.

NOTE, By the 9. *Anne* Cap. 12. the above Clause continued from thence for ever.

By 7. *Wil. III.* (*Book of Rates*, Page 469) Enacted, That it may be lawful to Import from *Ireland*, Hemp and Flax, and the Production thereof, as Thread, Yarn and Linen, free from all Customs and Duties, upon producing Certificate and making Oath, as in the said Act is mention'd. And whereas, by an Act of the 8 and 9 *Wil. III.* (*Book of Rates*, Page 514) a New or Further Subsidy of Poundage was laid on all Goods Imported; by Reason of which, the further Subsidy on *Irish* Linens does now stand charg'd: Therefore Enacted; That after First of *March* 1707, Hemp, Flax, Thread, Yarn and Linen, Imported from *Ireland*, upon producing Certificate and making Oath as aforesaid, shall be free from the said Further Subsidy, and all other Duties whatsoever.

ACT Numb. 2.

By 1^o *Anne* Cap. 13. Anno 1701.

Act for continuing former Acts for Exporting of Leather.

THE Act made 20 *Carl. II.* Cap. 5. (*Book of Rates*, Page 298) for giving Liberty to Buy and Export Leather, which by several subsequent

Acts

Since Anno 1702, &c.

Acts was continued to 25 March 1703, is by this Act continued for Seven Years longer, viz. to 25 March 1710.

NOTE, By the 9. Anne, Cap. 6, this Clause is further continued from 25 March 1710 for 32 Years.

ACT Numb. 3.

By 1^o Anne Cap. 14. Anno 170¹/₃.

Act for preventing the Running of French Brandy.

FRENCH Brandy Imported and Landed before Duty paid, forfeited, and Double the Value. Officer conniving thereat, Incapable of Executing any Office in Her Majesty's Revenue, and forfeits 500 Pound.

ACT Numb. 4.

By 2^d Anne Cap. 6. Anno 170¹/₄.

Act for the Increase of Seamen, and Encouragement of Navigation, &c.

PARISH Boys above 10 Years of Age, may be bound out to Sea Service

NOTE, By the 4 and 5 Anne, Cap. 19. Parish Children, Apprentices to Masters of Ships, which by this Act might be put out to Sea at the Age of 10 Years, no Master of Ships is obliged to take such Apprentice under the Age of 13 Years.

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Indentures to be sent to the Collector of the Customs, who is to Register and Indorse the same, on Penalty of 5 Pound; and to transmit Certificate on Stamp Paper or Parchment, of their Names, Ages, and to what Ship belonging, to the Lord High Admiral, or Commissioners of Admiralty. Such Boys not to be impressed in Her Majesty's Service, till they be 18 Years of Age.

Ship from 30 to 50 Tons to take One such Boy; from 50 to 100, Two such, and One more for every 100 Tons they carry above that. Masters refusing to take them, forfeits 10 Pound. Masters upon their Arrival, to certify to the Collector, the Number of such Apprentices aboard. And the Collectors to transmit an Account of all such Apprentices to the Quarter Sessions when required, on Penalty of 5 Pound; and to insert at the Bottom of the Coequet, the Number of the Men and Boys aboard each Ship, describing such Apprentice, particularly their Names, Ages, and Dates of Indentures.

ACT Numb. 5.

By 2^{do} and 3^{tio} Anne Cap. 9. Anno 1701.

Act for granting to Her Majesty an Additional Subsidy of Tonnage and Poundage, &c. commonly called 1 Subsidy.

ENACTED, That Over and above the new or further Subsidies of Tonnage and Poundage,

Since Anno 1701, &c.

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being granted by 9. Will. III. Cap. 23. (*Book of Rates* Page 498) and by 1^o Anne Cap. 7. (*Book of Rates* Page 640) and above all other Duties, there shall be paid $\frac{1}{3}$ Part of the Duties imposed by the said Acts during 3 Years, from 8 March 1703.

No 12, This One third Subsidy is continued by the 1^o Anne Cap. 6. from 8 March 1706, to 8 March 1804, and by the 5 A. Cap. 19, from thence to 8 March 1805.

Where by the said Acts, Drawbacks or Abatements are to be made, the same to be made of the Duties hereby granted, which Duties are to be raised, secur'd and paid by the same Method, Penalties and Directions, as by the said Acts are prescribed.

For every Hunder Weight of *English* refin'd Sugar, (and so in Proportion) exported during the said Time, to be repaid the Exporter, a Shilling (above the 3 *ln.* repayable by the said Acts,) Oath being made, that it was produced of *Melcovado* Sugar hereby charged, imported from the Plantations, and Duty paid.

The Custom-house Officers not to take any Fee, for any thing relating to the Duty hereby granted, on Penalty of 40 Pound, $\frac{1}{3}$ to Her Majesty and $\frac{2}{3}$ and Costs to the Party grieved.

Upon Importation of Unrated Goods of the Product or Manufacture of *East-India*, and the Limits of the Charters granted to the Company trading there, liable to pay Duty *ad Valorem*, an Entry shall be made in the Custom-House where Imported; and Importers before Landing, shall give

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give Security by Bond, with two Sureties to pay the Duty according to the real Value, (except Coffee) when sold, and for exposing the Goods for Sale openly by Inch of Candle in 12 Months after Importation.

The Value to be according to the Gross Price, and out of the Values, there shall be an Allowance of so much as the Net Duties payable amount to, (except 5 Pound per Cent. payable by the Queen to the Companies) and so much as shall be allowed to the Buyers for prompt Payment, and six Pound per Cent. for charges in keeping the Goods till Sale.

Such Unrated Goods landed before Entry, &c. to be forfeited, $\frac{2}{3}$ to her Majesty, and $\frac{1}{3}$ to the Seizer or Informer.

The Duties of the said Unrated Goods to be applied to the Uses, to which the Duties on the same Goods were applied by former Acts.

The like Drawbacks and Allowances for Unrated Goods upon Exportation to be made, as upon the former Acts.

No Drawback shall be allowed out of the Customs, or other Duties charg'd by this, or former Acts, upon any Wares made of wrought Iron or Steel in Foreign Parts, which shall be imported, and afterwards exported to the Plantations in America.

English Merchants to have 18 Months from the Entry Inwards of Tobacco, Sugar, Ginger,

Pep-

Pepper, Beads, Cash and Bar Iron, Dying Wares, and Druggs to export the same; and the like Benefit as exported in 12 Months, Requisites being performed.

In all Cases where the Oath of Importer or Exporter is required to obtain a Drawback for Foreign Goods exported, the Oath of an Agent or Husband of any Company trading by a Joint Stock, and the Oath of the known Servant of a Merchant employed in making his Entries, and paying his Customs, shall be of the like Effect, as if made by the Merchants themselves.

Monies arising by this Act to be paid into the Exchequer, necessary Charges of raising and Collecting the same excepted.

ACT Numb. 6.

By 2^{do}. and 3^{tio}. Anne Cap. 14. Anno 1702

Act for better securing and regulating the Duties upon Salt.

WHEREAS great Sums are paid out of Her Majesty's Duties upon Salt, on Account of Debentures for Salt shipp'd, to be exported to Foreign Parts, and to prevent fraudulently Relanding and bringing back any Salt so exported, Enacted that no *English*, *Scots* or *Irish* Salt, nor Salt coming from *Ireland*, or *Isle of Man*, shall be Imported into any Port, on Forfeiture of the Salt; as also the

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Ship in which Imported, and the Person aiding in carrying the Salt a Shore, to forfeit twenty Pound.

Salt so imported may in 2 Months after be seized and sold, if not claimed in 20 Days. Salt carried Coastwise in England by Certificate, excepted.

Ships forced into Port by Stress of Weather, Owners in 20 Days after, may Reland Salt on Entry made, &c.

Fishermen may Land Salt taken on board for Curing Fish on Oath, that it was put aboard in some Part of England, and none of it taken out of any Ship at Sea.

Ships having Salt on board for Ships Provisions or Curing of Fish, coming from Ireland or any other Foreign Part, Master, &c. may Land such Salt upon paying or securing the Duties, any thing in this Act to the contrary notwithstanding.

After 1 May 1704, No Salt to be brought out of Scotland into England, by Land, on Forfeiture, and 20 lns. per Bushel.

Penalty of 20 Pound on Salt Carrier, carrying Salt without Permit.

Salt Exported to Scotland, Isle of Man, Jersey, and Guernsey, Intitled to Drawback.

Salt shipp'd in Order to be Exported, or carried Coastwise, and perishing by the sinking of the Vessel before the Ship shall go out of the Port, and before the Exporter be intitled to a Draw-

back

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back of the Duties, in such Case, the Exporter of the Salt so perish'd, shall, upon Proof before the Justices of Peace at the next Quarter Sessions, of the Loss of the Salt, receive a Certificate from the said Sessions, That such Proof was made before them; and upon producing such Certificate to the Collector of the Salt Duties, he is required to let the Exporter buy the like Quantity Duty free.

No Herrings, Pilchards Scads, &c. shall be Imported, unless Oath be made, that the Salt where-with such Fish was cured, was laden from *England*, and no Drawback or Debenture allowed for the same.

Where Salt is Entred, and Security given for the Duties by the Proprietors at their Salt Works or Pits, such Salt not to be Entred for Exportation by any Person not bound in first Security, until the Exporter give sufficient Security for the Duties. Officer to deliver *gratis* a Certificate of such new Security, on producing whereof, first Security discharg'd.

Whereas divers Merchants do Ship Salt to convey it to some Part of *England*, and the same may be lost at Sea by violent or stormy Weather; Enacted, That after 24 June 1704, in Case any Merchant, Owner of the said Salt, shall, upon Proof made by the Oaths of 2 Credible Witnesses, whereof the Master or Mate of the Vessel to be one, before the Justices of Peace at the Quarter Sessions, of the Loss of the Salt, and

and that the same was not occasioned by Leakage of the Ship or Negligence of the Master, shall receive from the Session a Certificate that such Proof was made before them, and upon producing the said Certificate to the Collector of the Salt Duties, the Exporter may buy the like Quantity, Duty free.

ACT Numb. 7.

By 3th. and 4th. Anne Cap. 4. Anno 1704.

Act for continuing Duties upon Coffee, Tea, Chocolate, Spices and Pictures, and Muslins, and granting New Duties upon several of the said Commodities; and also upon Callicoes, China Ware, and Druggs.

THE New Duties on Coffee, Tea, Chocolate, Spices and Pictures, granted by 6 and 7 Will. 3, Cap. 7. (*Book of Rates* Pag. 414) and continued by 9 and 10 Will. 3, Cap. 14. till 1st May 1701. and by 12 Will. 3, Cap. 11. (*Book of Rates* Pag. 627) further continued to 1st May 1706; is, by this Act of 3. and 4. Anne, continued from thence to 24 June 1710.

NOTE, By 6. Anne Cap. 22. this Duty is further continued to 24. June 1714. and by 7 Anne Cap. 9. Continued from thence for ever.

Also

Since Anno 1702, &c. 11

Also the Duties of 15 Pound per Cent. of the real Value on Muslins describ'd in the aforesaid 12 Will. Cap. 11. which had Continuance to 30 September 1706, are further continued by this Act from thence to 24 June 1710: And by 6 Anne Cap. 22. continued to 24 June 1714: And by 7 Anne Cap. 7. continued from thence for ever.

The Powers, Directions, &c. provided by the said Acts of the said 6 and 12 Years of his late Majesty, relating to the better Levying, &c. the Duties thereby granted, or making Drawbacks on Exportation, are to be in Force during this Act.

And for the further Increase of Her Majesty's Revenue, the further Additional Duties are to be paid for all Coffee, Cocoa Nuts, Chocolate, Cocoa paste, Tea, Nutmegs, Cinnamon, Cloves, Mace, and Pictures Imported after 1st February 1704 to 24 June 1710.

NOTE, By 6, Anne Cap. 22. this Duty is further continued to 24 June 1714: And by 7. Anne Cap. 7. is continued from thence for ever.

	lib.	sh.	d.
Coffee, the 112 lib. Wt. - - -	2.	16.	0.
Cocoa Nuts from the <i>English</i> Plantations, the 112 lib. }	2.	16.	0.
Cocoa Nuts from any other Country, the 112 lib. }	4.	4.	0.
Chocolate ready made, the lib.	0.	1.	0.
Cocoa Paste, the lib.	0.	2.	0.
Tea			

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Tea regularly Imported, the lib. } 6 : 1 : 1

Tea from *Holland* or other Places } 10 : 2 : 6

not of its growth, the Pound. } 5 : 10 : 10

Nutmegs, Cinnamon, Mace and } 20 : 10 : 10

Cloves, for every 100 lib. Val } 5 : 10 : 10

ue according to the Book of } 5 : 10 : 10

Rates. } 5 : 10 : 10

Pictures for Private Use or Sale for } 20 : 10 : 10

every 100 lib. Value upon Oath } 20 : 10 : 10

of the Importer. } 20 : 10 : 10

Any Person may Import during this Act, Nutmegs, Cloves, Mace, Cinnamon, Tea from any Parts, in *British* Ships, the Master and $\frac{1}{4}$ of the Mariners *British*, Notice first being given to the Commissioners of the Customs, of the Quality and Quantity of the Spices, and Place where intended to be Imported, and the Commissioners Licence to be granted without Fee.

All the aforesaid Additional Duties to be Levied by such Ways, and subject to such Drawbacks, &c. upon exporting the last enumerated Commodities (Coffee, Tea and Cocoa Nuts, excepted) as the like Duties are by 12 *Will.* 3 Cap. 11.

And upon the Exportation of Coffee, Tea, and Cocoa Nuts all the said Duties thereon, commencing 1st *February* 1704, to be repaid to the Exporter, under such Regulations as any former Act prescribes for Drawbacks.

A further Duty laid on all white Callicoes, China Wares and Druggs (except Druggs for Dy-

ing

21st March 1702, 1703.

Imported after 1st February 1701, and before 24 June 1710.

N O T E. By 6. Anne Cap. 21. this Duty is further continued to 24 June 1712. And by 7th Anne Cap. 7. is continued from thence for ever.

All white Callicoes (by which are meant Callicoes that pay not the Duties as Muslins, Dimities and Cotton Manufactures,) 15 Pounds for every 100 Pound of the true Value, on Sale at the Custom-house.

All Porcelan, commonly called China or Japan Ware, made of Earth, 12 Pound for every 100 Pound of the true Value on Sale at the Custom-house.

All Druggs (Dying Druggs excepted) 10 Pound for every 100 Pound Value, as Rated in the Book of Rates.

Druggs Unrated (Dying Druggs excepted) 4 Pound for every 100 Pound Value on Oath.

By Unrated Druggs are meant, all Bark called Clove Bark, Jesuits Bark, Calabatha, Cassena, Feochia, Brugiata, Grana, Germanica, Gum Mountjack, Jessamin Ointment, Lapis Hyacinthia, Oyl of Anniseeds, Oyl of Carraway Seeds, Oyl of Cinnamon, Oyl of Cloves, Oyl of Capavia, or Balsam of Capavia, Oyl of Juniper Oyl of Lignum Rhodium, Oyl of Peony, Oyl of Sassafras, Pomatum, Sal Tamariscæ, and all Chymical Salts, Snake Root, Terra dulcis, Turpentine of Germany, all Chymical Preparations, Physical Oyls and

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and Medicinal Druggs, (excepting Unrated Druggs used for Dying, and except Coffee, Tea, Chocolate, Cocoa Paste, and Cocoa Nuts.)

By Dying Goods exempted from Payment of Duties by this or any other Acts, are meant the Goods following, *viz.* Aqua Fortis, Argol, Anatto Allom of all sorts, Archelia or *Spanish Weed*, Chineseal, Cream of Tartar, Copperas of all sorts, Gum Arabick, Gum Seneca, Slicklack, Cakelack, Madder Roots, or Rubea Tinctorum, Saunden Red, Sal Armoniack, Sal Gem, Turnsole, Verdigreale, Isinglas, Platin, Litharge of all sorts, Bay Berries, Antimony, Pomegranate Pills, Arsenick, Agarick, *Senna*, Galls, Indico of all sorts, Litmus, Mader of all sorts Orchal, Safflore, Shomack, Calsumba, Logwood, Brazeel Wood, Brazeletto Wood, Nickerago Wood, Fustick, Red Wood, Sapan Wood, Woad, Weld, Volonia Grain or Scarlet Powder, Grains of Sevil in Berries, and Grains of *Portugal* or Rota, *English Berries* from the Plantations, *French Berries* and Salt Petre:

NOTE, By 1mo Geo. Cap. 43. *Senna* is made a Medicinal Drugg, and is liable to pay Duty as such.

The Duties on all white Callicoes to be paid according to the Gross Price on Sale at the Candle, and subject to such Allowances as the Duties of 15 Pound *per Cent.* on Muslins, by 12. of *Wil. 3.*

The Duties on *China* or *Japan Ware*, and the Unrated Druggs Imported from the *East-Indies*, &c.

Since Anno 1702, &c.

to be paid according to their Prices on Sale at the
Wholesale, as appointed by the 2 Anne Cap. 9. And
the Value of Unrated Druggs Imported from o-
ther Parts, for which 4 Pound per Cent. is to be
paid, shall be affirmed by the Oaths of the Impore-
rs, and Duty paid at Importation by the Im-
porters thereof.

Callicoes, China Wares, Druggs, &c. landed
before Entry, and Duties paid, &c. Forfeited, $\frac{2}{3}$ to
Her Majesty, and $\frac{1}{3}$ to the Seizer or Informer.

Callicoes and China Wares Exported in
twelve Months by British, and Nine Months
by Aliens, accounted from the Entry of the
Goods Inwards, the Duties to be repaid or Secu-
rity vacated: Or if any of the said Rated or Unra-
ted Druggs, for which the Duties by this Act shall
be paid, be again Exported by British in 18 Months,
by Aliens in 9 Months, to be accounted from the
Entry of the Goods, and upon Oath made, that the
Callicoes, China Ware, and Druggs be the same
which paid Duty; in such Case the Duties shall
be wholly repaid, or Security vacated.

The Duties by this Act granted (except neces-
sary Charges for Raising and Managing the same)
shall be paid into the Receipt of the Exchequer by the
Receiver-General.



A C T Numb. 8.

By 3th. and 4th. *Anne* Cap. 5. Anno 1704

An Act for granting to Her Majesty a further Subsidy on Wines and Merchandizes Imported, commonly called $\frac{2}{3}$ Subsidy.

OVER and above the New or further Subsidies of Tonnage and Poundage, granted by 9 *Will.* 3 Cap. 23. (*Book of Rates* Pag. 498) and by the 1st *Anne* Cap. 7. (*Book of Rates* Pag. 640) there shall be paid $\frac{2}{3}$ Parts of the Duties of Tonnage and Poundage imposed by the said A^ct, during 4 Years, from 8 March 1704, except Tobacco and Currans Imported in *English* built Shipping, and Sugar from the *English* Plantations; and such Goods as are exempted by the 1st *Anne* Cap. 7. And 2 and 3 *Anne* Cap. 9.

N O T E, This Duty of Two Third Subsidy is continued by 6 *Anne* Cap. 22. to 8 March 1711-2. And by 7 *Anne* Cap. 7. is continued from thence for ever.

Where by the said A^ct Drawbacks or Abatements are to be made, the same to be made out of the Duties hereby granted; which Duties are to be raised, secured and paid by the same Method, Penalties and Directions, as by the said Acts are prescribed.

Since Anno 1701, &c. 19

Custom-House Officer not to take any Fee for anything relating to the Duty hereby granted, on Penalty of 40 Pound; $\frac{1}{3}$ to Her Majesty, and $\frac{2}{3}$ to the Party grieved.

The Monies arising by this Act (except necessary Charges of raising and answering the same) to be paid into the Exchequer.

Rice and Mellasses from the Plantations, from 9 September 1705, to be restrain'd, under the like Security and Penalties on Importation as Tobacco, Sugar, &c. directed by 12 Car. 2d, Cap. 18, Book of Rates, Pag. 234.

ACT Numb. 9.

By 3rd. and 4th. Anne Cap. 8. Anno 1705.

Act to permit the Exportation of Irish Linen Cloth to the Plantations.

AFTER 24 June 1705, during the Term of 11 Years, White or Brown Linen Cloth of the Manufacture of Ireland, may be load in any Part of Ireland, in English built Shipping (the Master and 1 of the Mariners to be British or Irish) and transported to any British Plantation.

NOTE, By 1st Geo. Cap. 26. this Act is continued One Year longer, and by 3. Geo. Cap. 21. continued in Force, so long as the Merchants of Britain shall be permitted to import into Ireland such white and brown Linen Cloth made in Britain.

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No Ship coming from *Ireland*, to any of the said Plantations shall break Bulk, until the Master produce to the Governor, an Invoice of his Lading, and a Certificate from the chief Officer in *Ireland*, where laden.

If, upon search, any Woollen Manufacture not laden in *Britain*, (except the Mariners Apparel, or Linen Goods not of the Manufacture of *Ireland*) be found in such Ship, the Ship and Goods forfeited.

Ships coming from *Ireland* to the Plantations, to be subject to the same Rules, Searches, &c. as Ships from *Britain*.

Ships laden with Goods in *Britain* for the Plantations, putting into *Ireland*, and taking in there any white or brown *Irish* Linen Cloth, the like Proof and Certificate required, as they were subject to by Virtue of the Laws which were in Force before the passing of this Act.



ACT Numb. 10.

By 3rd. and 4th. Anne Cap. 10. Anno 1704

Act for encouraging the Importation of Naval Stores from the Plantations.

PERSONS Importing into this Kingdom within the Time appointed by this Act, directly from Her Majesty's Plantations in *America*

AN ACT for the better regulating the Trade of the Colonies

Since Anno 1702, &c.

Ships that may lawfully trade thither, any the Naval Stores hereafter mention'd, shall have a premium according to the Rates following

lib. sh. d.

Good and Merchantable Tar per Ton, containing 8 Barrells, and each Barrel to gage 31½ Gallons. } 4 : 0 : 0

Good and Merchantable Pitch per Ton, containing 20 hundred Wt. Net, to be brought in 8 Barrells. } 4 : 0 : 0

Good and Merchantable Rozin or Turpentine per Ton, containing 20 hundred Wt. Net, to be brought in 8 Barrells. } 3 : 0 : 0

Hemp, Water rotted, bright and clean per Ton, containing 20 hundred Weight. } 6 : 0 : 0

Masts, Yards, Bowsprights per Ton, allowing 40 Foot to each Ton } 1 : 0 : 0
Girt Measure, according to the customary Way of measuring Round Bodies, } 1 : 0 : 0

Which several Rewards or Premiums are to be paid by the Commissioners of the Navy, who are to make Bills to be paid in Course, upon Certificate of the Chief Officer of the Customs, in the Port where Imported, within 20 Days after Discharge, upon Proof made, that such Naval Stores were of the Produce of Her Majesty's Plantations; and that the same were laden there.

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The Commissioners of the Navy to have Pre-emption and Refusal of such Stores; and if not contracted for in 20 Days after Tender, Owners may dispose thereof,

Importation of such Naval Stores, subject to the same Regulations, as the Importation of Sugar Tobacco, &c. from Her Majesty's Colonies.

The said Act to continue in Force 9 Years, from 1st January 1705: Which Act by 12 *Anne* Cap. 6 is continued for 11 Years longer, and from thence to the End of the next Session of Parliament.



ACT Numb. 11.

By 4^{to}. and 5^{to}. *Anne* Cap. 6 Anno 1708

Act for continuing an Additional Subsidy of Tonnage and Poundage, &c. commonly called $\frac{1}{3}$ Subsidy.

THE Additional-Subsidies of Tonnage and Poundage, granted by 2 *Anne* Cap. 9. (being $\frac{1}{3}$ of such Subsidies as are therein mention'd) continued from 8 March 1706, for Ninety eight Years.

The same Drawbacks and Abatement are to be made as by the former Acts, and the Duties to be raised by the same Methods, Penalties and Directions, as directed by 9 *Will.* 3. And 1st and 2^d *Anne*.

The

Since Anno 1702, &c. 23

The Exception in 3 Anne Cap. 5 of the Subsidy on Currans Imported in *English* built Shipping, is extended to Currans Imported in Ships belonging to the Subjects of *Venice*, after 25 March 1706.

Strong Waters and Brandy or Spirits from *Guernsey*, *Jersey*, *Sark* or *Alderney* continued to be charged with the Duty of 8 sh. per Gallon of Excise and no more.

After 6 February 1705, Bonds taken for the Customs and Duties of Goods Imported, not duly paid, the Penalties of such Bonds not to be discharged without full Payment of Principal and Interest.

ACT Numb. 12.

By 4^{to}. and 5^{to}. Anne Cap. 7. Anno 1706.

Act for making the Town of New-Ross in Ireland, a Port for exporting Wooll into Britain.

FROM 24 June 1706, Wooll and the Manufactures thereof mention'd in 10 and 11 Will. Cap. 10, Book of Rates Pag. 580, may be exported from the Town of New-Ross in Ireland into Widesford, Barnstaple, Minehead, Bridgewater, Bristol, and Milford-Haven, Chester and Liverpool, in the same

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Manner, as if the said Town of *Rosa* had been particularly named in the aforesaid Act.

and

ACT Numb. 13.

By 4^{to}. and 5^{to}. *Anne* Cap. 12. Anno 1701

Act for preventing Damage to the Revenue, by Importation of Cut Whale-Bone, and making some Provisions as to Salt Duties.

AFTER 24 March 1701, Persons trading or dealing in Whale-Bone, having in their Custody any Foreign Cut Whale Bone, other than in Fins, forfeit 30 Pound, and are subject to the like Penalties and Forfeitures as by 9 Will. 3, Cap. 23, Book of Rates Pag. 514. Ship Master knowingly Importing any Foreign Cut Whale Fins, forfeits 50 Pound, $\frac{1}{2}$ to Her Majesty, and the other half to the Seizer. Proof where Cut to lie on the Importer, Claimer, or Person in whose Custody found.

Where Salt shipp'd for *Ireland* shall perish by sinking of the Ship, or be taken by Enemies, the Exporter shall, upon Proof made at the Quarter Sessions for the County, receive a Certificate thereof, and on producing the same to the Officer where the Duty has been paid or secured, such Security shall be discharg'd, or Duty repaid; Proof being

22nd March 1701, &c. 25

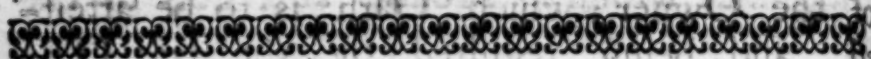
being made within 6 Months after Loss or taking.

North Sea Cod-Fish, Ling or Hake, caught and cured in the North Seas, are subject to the same Regulations, as by 2 and 3 Anne, Cap. 14. is directed for Cod-Fish, Ling and Hake, caught and cured at Newfoundland or Isleland.

Viz. That it may be lawful to Import Cod-Fish, Ling and Hake caught and cured at Newfoundland or Isleland, the Owner or Proprietor making Oath, that the Fish so imported came from thence, and so as the said Fish be, at landing thereof, tendred to the Officer at the Port, to have Part of the Tail of each Cod-Fish, Ling or Hake cut off, that no Allowance for such Fish be obtained upon Exportation. And the Officer is hereby requir'd to cut off Part of the Tail of all such Fish: And in Case such Fish shall be landed before tendred to the Officer to have Part of the Tail cut as aforesaid, the Fish so landed to be forfeited, one Moiety to the Queen, and the other Moiety to him who shall Sue for the same.

ACT

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ACT Numb. 14.

By 5^{to} Anne Cap. 8. Anno 1706.

*Act for an Union of the two Kingdoms
of England and Scotland.*

Articles of Union,
Art. I.

THAT the two Kingdoms of *England* and
Scotland, shall, upon the 1st May 1707 and
forever after, be united into one Kingdom, by the
Name of *Great-Britain*.

Art. IV.

That the Subjects of the united Kingdom after
the Union, have full Freedom and Intercourse of
Trade and Navigation, to or from any Port or
Place within the said united Kingdom, and the
Dominions and Plantations thereunto belong-
ing.

Art. V.

That all Ships belonging to the Subjects of *Scot-
land*, tho' Foreign built, pass as Ships of the built
of *Great-Britain*, the Owners within 12 Months
after the said 1st May, making Oath of their In-
terest and Property before the chief Officer of the
Customs of the Port next to the Abode
of

of the Owner; which Oath is to be attested, and being registred by the said Officer, to be delivered to the Master of the Ship, for the Security of her Navigation; a Duplicate to be sent to the chief Officer of the Customs at *Edinburgh*, to be there Registred, and from thence sent to *London*, to be entred in a General Register.

Art. VI.

That all Parts of the united Kingdom, for ever shall have the same Allowances, Encouragements and Drawbacks, and be under the same Prohibitions, Restrictions and Regulations of Trade, and liable to the same Customs and Duties on Import and Export, excepting and reserving the Duties upon Export and Import of such particular Commodities, from which any Persons, the Subjects of either Kingdom are specially liberated and exempted by their private Rights.

That no *Scots* Cattle carried into *England* be liable to any other Duties, either on the publick or private Accounts, than those Duties to which the Cattle of *England* are liable within the said Kingdom.

That when Oats shall be sold at 15 shs. per Quarter or under, there shall be paid 2 sh. 6 d. for every Quarter of Oatmeal Exported, so long as Rewards are granted for Exportation of other Grain: And that Bear of *Scotland*, shall have the same Reward as Barley.

That

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That the Prohibition now in Force by the Law of Scotland, against the Importation of Victuals from Ireland, or any other Place beyond the Sea into Scotland, do after the Union remain in the same Force as now it is, until more proper and effectual Ways be provided by the Parliament of Great-Britain, for discouraging the Importation of the said Victuals from beyond Sea.

Art. VIII.

That after the Union, all Foreign Salt Imported into Scotland, shall be charged with the same Duties as the like Salt is charged with Imported into England, to be Levied and Secured in the same Manner.

That Foreign Salt Imported into Scotland, shall be Cellared and Locked up under the Custody of the Importers and Salt Officers; and that the Merchant may have what quantity thereof his Occasions may require, not under a Wey or 40 Bushels at a Time, giving Security for what quantity he receives, payable at 6 Months.

But Scotland shall, for the space of 7 Years from the Union, be exempted from paying in Scotland, for Salt made there, the Duty of Excise payable for Salt made in England; but from the Expiration of the said 7 Years, shall be liable to the same Duties for Salt made in Scotland, as shall be then payable for Salt made in England, to be Levied in the same

Since Anno 1702, &c.

29

Manner, and with proportional Drawbacks and Allowances as in *England*, with this Exception, That *Scotland*, after the said 7 Years, remain exempted from the Duty of 2 shs. and 4 d. a Bushel on Home made Salt, imposed by an Act made in *England*, in the 9 and 10 Will. 3 : And if the Parliament of *Great-Britain*, shall, at or before the expiring of the said 7 Years, substitute any other Fund in Place of the said 2 shs. and 4 d. of Excise on the Bushel of Home made Salt, *Scotland* shall, after the said 7 Years, bear a Proportion of the said Fund and have an Equivalent in the Terms of this Treaty.

That during the said 7 Years, there shall be paid in *England*, for all Salt made in *Scotland*, and Imported from thence into *England*, the same Duties as shall be payable for Salt made in *England*, to be Levied in the same Manner, as the Duties on Foreign Salt are to be Levied in *England*.

That after the said 7 Years, the said 2 shs. 4 d. be payable for all Salt made in *Scotland*, and Imported into *England*.

That during the Continuance of the said Duty on Salt made in *Scotland*, and Imported into *England*, no Salt be brought from *Scotland* into *England* by Land, under Penalty of Forfeiting Salt and Carriages, and 20 shs. for every Bushel.

That

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That all Flesh Exported from *Scotland* into *England*, and put on board in *Scotland*, to be Exported to Parts beyond the Seas, and Provisions for Ships in *Scotland*, and Foreign Voyages, may be salted with Scots Salt, paying Duty as in *England*.

That the Laws in *Scotland*, for Pining, Curing and Packing Fish for Exportation with Foreign Salt only, without Mixture of *British* or *Irish* Salt, shall be continued in Force in *Scotland*, subject to such Alterations as shall be made by the Parliament of *Great Britain*.

That all Fish exported from *Scotland* to Parts beyond the Seas, which shall be Cured with Foreign Salt only, shall have the same Drawbacks as allowed to such Persons as Export the like Fish from *England*.

That for the Encouragement of the Herring Fishing, there be paid to the Subjects, Inhabitants of *Great Britain*, during the present Allowances on other Fish.

For every Barrel of white Herrings exported from *Scotland*.

lib. : sh. : d

0 : 10 : 5

For every Barrel of Beef or Pork Salted with Foreign Salt, and exported for Sale from *Scotland* to Parts beyond Seas.

0 : 5 : 0

Art.

Art. XII.

Eng- That during the Continuance of the Duties pay-
port- ble in *England* on Coals, Culm and Cynders,
Ships which determine 30 September 1710, *Scotland* shall
salw not be charged therewith, for Coal Culm and Cyn-
Eng- ders consumed there, but shall be charg'd with the
and same Duties as in *England*, for Coals, Culm and
ton. Cynders not consumed in *Scotland*.

Art. XVII.

lte- That from and after the Union, the same Weights
reat and Measures shall be used throughout the uni-
arts ed Kingdom, as are now established in *Eng-*
ign land.

Art. XVIII.

al- That the Laws concerning the Regulation of
om Trade, Customs, and such Excises to which *Scot-*
sh- and is to be liable, be the same in *Scotland* as in
nts *England*: And that all other Laws in Use with-
on in *Scotland*, do after the Union remain in the same
Force as before, but alterable by the Parliament of
Great Britain.



ACT Numb. 15.

By 5^{to} Anne Cap. 13. Anno 1706.

Act for circulating Exchequer Bills.

EXCHEQUER Bills are to be allowed and taken
by all Receivers or Collectors of any Revenue,
Aid

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Aid, Tax or Supply granted to Her Majesty for any Use whatsoever.

No Interest to be paid for the Time such Bills shall remain in the Hands of the Collectors or Receivers, &c.

Persons paying such Bills to any Collectors, &c. shall at the Time of Payment put their Names, and Write on each Bill in Words at length, the Day of the Month and Year, on which they paid such Bill which the Receivers are to see done accordingly.

ACT Numb. 16.

By 5th Anne Cap. 17. Anno 1706.

Act to repeal the Laws prohibiting the Importation of Foreign Lace made of Thread.

THAT the Act of 13 and 14 Car. 2. Cap. 13. Book of Rates Pag. 270. And all other Acts which Prohibit the Importation of Foreign Lace, be henceforth repealed, so far as relate to Foreign Lace made of Thread in the Spanish Low-Countries, or in any other Place not within the Dominions of the French King.

ACT

Since Anno 1702, &c.

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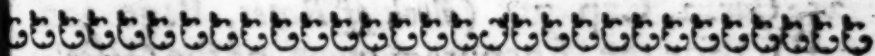


ACT Numb. 17.

By 5^{to} Anne Cap. 19. Anno 1706.

Act for continuing the $\frac{1}{3}$ Subsidy of Tonnage and Poundage, &c.

THE $\frac{1}{3}$ Additional Subsidies of Tonnage and Poundage granted by 4 and 5 Anne Cap. 6. (*Vide Pag. 22*) for 98 Years, are continued by this Act for one Year longer.



ACT Numb. 18.

By 5^{to} Anne Cap. 27. Anno 1706.

Act for continuing several Subsidies, Impositions and Duties, and for ascertaining the Wine Measure, &c.

THE following Acts which by 1st Anne Cap. 13 (*Book of Rates Page 658,*) granted on the 1st August 1710, are by Virtue of this Act continued further to 1st August 1712, viz.

12 Car. 2 Cap. 4. (*Book of Rates Page 1.*)

Subsidy of Tonnage and Poundage on Goods Imported and Exported.

C

Act

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Act 12 Car. 2, Cap. 19. (*Book of Rates* Page 235.)

An Act to prevent Frauds and Concealments of his Majesty's Customs and Subsidies.

14 Car. 2, Cap. 11. (*Book of Rates*, Page 249.)

An Act for preventing Frauds and Abuses in His Majesty's Customs.

21 Car. 2, Cap. 13. (*Book of Rates*, Page 304.)

An Act for the Improvement of Tillage, and Breed of Cattle.

25 Car. 2, Cap. 6. (*Book of Rates*, Page 320.)

An Act for taking off Aliens Duties upon Commodities of the Growth, Product and Manufacture of the Nation.

25 Car. 2, Cap. 7. (*Book of Rates*, Page 322.)

An Act for the Encouragement of the Greenland and Eastland Traders; and for the better securing the Plantation Trade.

1 Jac. 2, Cap. 19. (*Book of Rates*, Page 343.)

An Additional Act for the Improvement of Tillage.

8 Will. 3, Cap. 34. (*Book of Rates*, Page 499.)

An Act for lessening the Duty upon Tin and Pewter exported, and granting an Equivalent for the same, by a Duty upon Drugs.

9 Will. 3, Cap. 30. (*Book of Rates* Page 534.)

And Act for Increasing His Majesty's Duties upon Lustrings and Alamods.

11 Will. 3, Cap. 20. (*Book of Rates* Page 620.)

Act for taking away the Duties upon the Woollen Manufactures, Corn, Bread, Grain, Biscuit and Meal, Exported.

And

Since Anno 1702, &c. 35

And all the Clauses and Directions concerning the Customs granted by 12 Cap. 2. Cap. 4. shall be in Force to 1st August 1712.

Clauses in the aforelaid Acts, intended to be perpetual, not to determine the 1st August 1712.

Also by this Act is continued to the 1st August 1712, these following,

1st Jac. Cap. 3. (*Book of Rates, Page 334:*)
Impositions on Wines and Vinegar.

NOTE, By 6 Anne Cap. 19. this Duty is continued to 1st August 1714. By 7 Anne Cap. 8 continued to 1st August 1716. By 8 Anne Cap. 13. continued to first August 1720. And by 9 Anne Cap. 21. continued from thence for ever.

1 Jac. Cap. 4. (*Book of Rates, Page 338.*)
Imposition on Tobacco Imported, under the Rules and Directions in 7 and 8 Will. 3, Cap. 10. Page 428.

NOTE, By 6 Anne Cap. 19. this Duty is continued to 1st August 1714. By 7 Anne Cap. 8 continued to 1st August, 1716. By 8 Anne Cap. 13. continued to 1st August 1720. And by 9 Anne Cap. 21. continued from thence for ever.

2 Will. and M. Cap 4. (*Boook of Rates, Page 366.*)

Impost on East-India and other Goods (vocat. Impost Anno 1690) not otherwise altered by any subsequent Act now in Force:

NOTE, By the 6 Anne Cap. 19. this Duty is continued to 1st August 1714. By 7 Anne Cap. 8. continued to 1st August 1716. By 8 Anne Cap. 13. continued to 1st August 1720. And by 9 Anne Cap. 21. continued from thence for ever.

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4 and 5 Will. and M. Cap. 5. (Book of Rates Page 380)

Additional Impositions on several Goods and Merchandizes (vocat. Impost, Anno 169²/3)

NOTE, By 6 Anne Cap. 19. this Duty is continued to 1st August 1714. By 7 Anne Cap. 8. continued to 1st August 1716. By 8 Anne Cap. 13. continued to 1st August 1720. And by 9 Anne Cap. 21. continued from thence for ever.

9 Will. 3, Cap. 45. (Book of Rates Page 572.)
Impost on Whale Fins.

NOTE, By 6 Anne Cap. 19. this Duty is continued from 1st August 1712, to 1st August 1714. By 7 Anne Cap. 8. continued to 1st August 1716. By 8 Anne Cap. 13, continued to 1st August 1720. And by 9 Anne Cap. 21. continued from thence for ever.

For ascertaining the Wine Measures, according to which any Customs are to be paid after 1st May 1707. Enacted, that any Round Vessel, commonly called a Cylinder, having an even Bottom, and being 7 Inches Diameter throughout, and 6 Inches deep from the Top of the Inside to the Bottom, or any Vessel containing 231 Cubical Inches and no more, shall, be deemed and taken to be a lawful Wine Gallon.

And that 252 Gallons, consisting each of 231 Cubical Inches, shall be deemed a Tun of Wine.

126 Gallons, a Pipe or Butt, and 63 Gallons a Hoghead.

ACT

ACT Numb. 19.

By 5^{to}. Anne Cap. 29. Anno 1706.

Act for Ease of Her Majesty's Subjects, in Relation to the Duties on Salt; and for making the like Allowances upon Exportation of white Herrings, Flesh, Oatmeal, and Grain called Bear alias Bigg, are to be made, upon Exportation of the like from Scotland.

AFTER 1st May 1707, all Foreign Salt Imported into England, &c. at the landing to be weigh'd, cellared and lock'd up in the Presence of an Officer, under the Custody of the Importer (who is to be at the Charge of Cellerage) and such Officer. *as if Commission^r. Shall appoint*
The Importer by Warrant, and in the Presence of an Officer to have what Quantity his Occasions may require, not under 40 Bushel at a time, paying or securing the Duties to be paid in six Months after Delivery; and in case of prompt Payment, to be abated at the Rate of 10 per Cent per Annum.

No Salt so Cellared as aforesaid, to be removed without Notice and Warrant, on Forfeiture of the Salt, and 10 sh. per Bushel, and 20 Pound for the Offence.

Where

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Where the Quantity of Foreign Salt Imported is under 40 Bushels, the Duties to be paid down or secured as by former Laws.

Salt carried Coastwise from one Port of *England* to another, to have an Allowance at the Rate of 3 Bushel for every 40 Bushel of *English* white Salt; of $1\frac{1}{2}$ Bushel for every 40 Bushel of *English* Rock Salt for Waste; which Allowance is to be made but once for the same Salt, which is to be exprest on the Cocquet or Transire.

Where by former Laws, 9 Months were appointed for Payment of the Duties on Rock Salt, there shall be 12 Months allowed; and where for other *English* Salt, 6 Months were appointed for Payment of the Duties; there shall be 9 Months allowed, and Securities and Discounts to be regulated accordingly.

White Herrings Exported from *England* to Parts beyond the Seas, the like Allowances to be made as upon the Exportation of White Herrings from *Scotland*, to be paid by the Collector of the Salt Duties in the Port whence Exported, or (for want of Money) by the Commissioners of Excise on Salt.

Herrings Relanded, forfeited, and 20 sh. per Barrel to be recovered of the Importer or Proprietor.

For every Barrel of Salted Beef or Pork Exported for Sale from *England*, &c. to Parts beyond Seas after 1st May 1707, to be paid the like Allowances, as are to be allowed upon Exportation of such

Beef

Since Anno 1702, &c.

39

Beef and Pork Exported from *Scotland*, to be paid out of the Duties upon Salt in the Port whence Exported, within 30 Days after Demand by Debenture, or (for want of Money) by the Commissioners of the Salt Duties.

If Relanded or Re-imported, to be forfeited, and 40 lb. per Barrel, to be recovered of the Importer or Proprietor.

That for all Oatmeal, and Grain called Bear *alias* Bigg, Exported after the 1st May 1707, to be paid the like Premium upon Exportation thereof, as is given upon Exportation of Oatmeal and Bear from *Scotland*, on Certificate and Bond in due Form to be paid by the Collector of the Customs in the Port from whence Exported.

That all Penalties and Forfeitures by this or any former Law relating to the Excise on Salt, be one Moiety to the Queen, and the other to the Seizers.

After 1st May 1707, no Debenture shall be made out, or Drawback allowed for Salt landed in *Ireland*, unless the Entry of the same at Exportation be made for some Port in *Ireland*.

Upon Certificate from *Ireland*, of the Quantity of White Salt, and Rock Salt there Landed, the Exporter shall have an Allowance of 4 Bushel for every 40 of white Salt, and 2 Bushel for every 40 of Rock Salt shipped in *England*, for Waste; and Debentures to be made out, and paid accordingly in *England*.

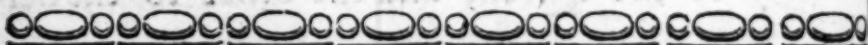
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For encouraging the Exportation of Corn, according to an Act made 1st *Will.* and *M. Cap.* 11. Book of Rates Page 352.

Exporter of Malt made of Wheat after 1st *M.* 1707, shall receive from the Collector of the Duties arising by Customs, in the Port where Exported, 5 sh. for every Quarter of Malt made of Wheat, or Wheat Malt Ground or Ungroun'd.

No Person exporting Rock Salt, or Salt refined from Rock Salt, to have greater Allowances by Debenture on Exportation, than was paid for the Duty.

Importers of Foreign Salt, which by this Act is allowed to be Cellared, are to be charged with the Duties for the full Quantity; and if upon clearing the Cellars there be any Want, the Importers shall be answerable for the same.



ACT Numb. 20.

By 6^{to} *Anne Cap.* 3. *Anno* 1707.

Act for the better securing the Duties of East-India Goods.

THAT the Security hereafter given, in Pursuance of the Act made 9 *Will.* 3, for settling the Trade to the *East-Indies*, shall be after the Rate of 2500 Pound for every 100 Tons the Ship shall

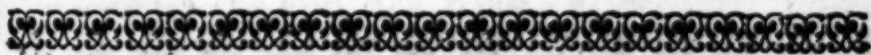
Since Anno 1702, &c.

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shall be let for, that shall be sent to the *East-Indies*, and so proportionably.

And that the *East-India* Company shall, for each Ship sent out from *Great-Britain* on their Account, give Security by their common Seal.

And that besides the several Securities to be given against breaking Bulk, all Goods, &c. laden in the *East-Indies*, upon any Ship belonging to Her Majesty's Subjects, with Intent to be Exported thence, the same shall be brought to *Great-Britain*, and there put on Shore (necessary Provisions, &c. for the People and Garrison of *St. Helena*, for their proper Consumption excepted) and except where the breaking of Bulk, or landing Goods, shall happen to be by the Danger of the Seas, on Penalty of Forfeiture of the Goods, One Moiety to Her Majesty, the other to the Seizer.



ACT Numb. 21.

By 6^o *Anne* Cap. 5. Anno 1707.

Act for raising a Supply to Her Majesty, for the Service of the Year 1708. &c.

THE $\frac{1}{2}$ Subsidies of Tonnage and Poundage continued by the Fifth *Anne* Cap. 6, for one Year, from the Expiration of Ninety eight Years, from 8 *March* 1706, is further continued for
One

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One Year longer from thence next ensuing.



ACT Numb. 22.

By 6th. Anne Cap. 8. Anno 1707.

Act for encouraging the Dressing and Dying of Woollen Cloths, by laying a Duty on Broad Cloth Exported.

THAT a Duty of 5 sh. be paid for every White Woollen Cloth, commonly called Broad Cloth, Exported to Foreign Parts.

White Woollen Cloths, called Broad Cloths, shipp'd without paying Duty, forfeited, One Moiety to Her Majesty, the other to the Seizer.



ACT Numb. 23.

By 6th. Anne Cap. 9 Anno 1707.

Act for the Exportation of White Woollen Cloth.

FOR preventing Doubts that may arise concerning the Exportation of White Woollen Cloth; It is Enacted, that it may be Lawful to Ex-

Since Anno 1702, &c. 43

export any White Woollen Cloth whatsoever, Manufactured in Britain. Any Law to the contrary notwithstanding.

ACT Numb. 24.

By 6^{to}. Anne Cap. 11. Anno 1707.

Act for continuing: Part of the Subsidies of Tonnage and Poundage granted 12 Car. 2, Cap. 4.

ENACTED, that after the last July 1712, during the Term of 96 Years, there shall be paid a Moiety, or $\frac{1}{2}$ of the Duties as by the 5 Anne Cap. 27, are charg'd; except such Goods as are exempted by the said Act from Payment of Duties granted by the 12 Car. 2, Cap. 4.

Proportional Drawbacks and Abatements shall be made of the whole or Part of the Duties, as by the 5 Anne. And the Rules and Directions of the said Act, shall be put in Practice.

Monies arising by this Act (except necessary Charges of Managing, &c.) to be paid by the Receiver-General into the Exchequer separately.

The proper Officers, viz. Commissioners, Receiver-General, Comptrollers, Collectors, &c. shall be continued for raising the Duties hereby grant.

granted. And Officer not performing their Duties, or misapplying Monies, subject to the Penalties inflicted in like Cases by an Act 9 Will. 3.

ACT Numb. 25.

By 6th. Anne Cap. 12. Anno 1707.

Act to explain the Act of 5 Anne Cap. 29, for the Ease of Her Majesty's Subjects, in Relation to Allowances out of the Duties upon Salt carried Coastways, &c.

AFTER 1st March 1707, Salt carried Coastways, by Cocquet or Transire 20 Miles By Sea or more, or from the Port of Great-Yarmouth to Lowestoff, altho' to a Member or Creek of the Port from whence it was first shipp'd off, to have an Allowance of 3 Bushel for every 40 Bushel of *English* White Salt, and a Bushel and half, for every 40 Bushel *English* Rock Salt, in Consideration of Waste in the Carriage thereof, the Duties being first paid or secur'd, according to Law; which Allowance shall be made but once for the same Salt, altho' such Salt shall be carried Coastways from several Ports as aforesaid, or Members or Creeks of Ports.

Rock

Since Anno 1702, &c.

45

Rock Salt may be used in making Salt from Sea Water in the Salt Works near *Holly-Head*, so as the Duties for all the Salt, proceeding from the said Rock Salt and Sea Water be duly charged.

After 25 *March* 1708. White Herrings Exported from any Place in *England*, there shall be the Allowances made as directed by the 5 *Anne*, to be paid by the Officer appointed to collect the Duties upon Salt in the Port upon such Debenture, and so verified as in the said Act is directed, upon Oath of the Exporter or his Agent, to be first taken in Manner as in the said Act is express, that he bought the Herrings in such Debenture mentioned, and that the same were Cured with Salt; for which the Duty had been paid and not Drawback, to the best of his Knowledge and Belief; and that the same are really Exported to Parts beyond the Seas, and not Relanded, or intended to be Relanded in *England*, &c. in which Oath shall be inserted the Name of the Person or Persons, of whom the said Herrings were bought.

ACT



ACT *Numb.* 26.

By 6^o *Anne* Cap. 19. Anno 1707.

Act for continuing the Half Subsidies, and Impositions, and to obviate the Clandestine Importation of Wrought Silks.

THE Subsidy of Tonnage and Poundage granted 12 Car, 2, Cap. 4, continued to the 1st August 1710, and by an Act of 5 *Anne* Cap. 27 continued from thence to 1st August 1712, is by this Act continued from 1st August 1712, to 1st August 1714, for one Moiety or Half Part of the Duties charg'd by the said Act of 5 *Anne*.

The like Drawbacks and Abatements to be made of the Duties as directed by the 5 *Anne*; and the Powers continued for raising the Duties.

That the Impositions on Wines and Vinegar granted by the 1st *Jac.* 2, which by several subsequent Acts had Continuance to the 1st August 1712, be further continued to 1st August 1714.

That the Impositions on Tobacco granted by the 1st *Jac.* 2, which by several subsequent Acts, had Continuance to the 1st August 1712, be further continued to the 1st August 1714.

That the Impositions Anno 1690, on several Goods and Merchandizes, granted by the 2 *Will.* and *M.* which by several subsequent Acts had Continuance

That the Impositions *Anna* 1695 on several
Goods and Merchandizes, granted by the 4 and 5
Will: and M. which by several subsequent Acts,
and Continuance to 1st *August* 1713, be further
continued to 1st *August* 1714.

For encouraging the Maunfacture of Cordage in Great-Britain, Foreign Cordage or Cable Yarn, Imported, upon Exportation thereof, after 25 March 1708, for any Parts beyond the Seas, shall have no Allowance or Drawback of any Duties paid at Importation.

After 25 March 1708, Persons Importing Wrought Silks, mixed with Gold or Silver, or other Materials, and all their Aiders, Abettors and Assistants, forfeits 200 Pound, over and above other Penalties, by Laws now in Force.

Persons in whose Custody, such Silks shall be found, or shall offer them to Sale, knowing thereof; or shall conceal such Silks with intent to prevent the Forfeiture of the same, shall, over and above the Loss of the said Silks, forfeit 100 Pound, one Moiety to the Queen, the other to the Prosecutor.

Such

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Such Silks so forfeited in England, to be Sold at the Customhouse in London, by Inch of Candle. And if in Scotland, shall be Sold at the Customhouse in Edinburgh in like Manner.



ACT Numb. 27.

By 6th. Anne Cap. 22. Anno 1707.

Act for continuing the Duties upon Coffee, &c.

THAT the Duties by an Act of 3 Anne upon Coffee, Cocoa Nuts, Chocolate, Cocoa-Paste, Tea, Nutmegs, Cinnamon, Cloves, Mace and Pictures and upon Muslins, and the Increased, or New Additional Rates and Duties, which were thereby laid on Coffee, Cocoa Nuts, Chocolate, Cocoa Paste, Tea, Nutmegs, Cinnamon, Cloves, Mace and Pictures, and further Rates on White Callicoes, China Wares and Drugs, (except Dying Drugs) which were continued to 24 June 1710, is by Virtue of this Act further continued for 4 Years, viz. to 24 June 1714. Duties to be raised and paid by such Rules as directed by the 3 Anne Cap. 4.

That the $\frac{3}{4}$ Subsidy of Tonnage and Poundage, on Goods and Merchandizes Imported, granted by 3 and 4 Anne, to Cap. 8 March 1707, is by this Act further continued for 3 Years, viz. to 8 March 1711.

(ex-

(except Tobacco, and Currans Imported in *English* built Shipping, and Sugar from the *English* Plantations.

The Duties to be raised by such Rules as directed by the 3 and 4 *Anne*, Cap. 5.

Provifo, that *European* Linens, Sisters-Threads, Tapes or Inkle, Linseed and Flax, shall be exempted from Payment of the ² Subsidy, during the Term of 3 Years by this Act granted.

No Tobacco to be used or consum'd aboard any of Her Majesty's Ships of War, but such as is of the Growth of Her Majesty's Plantations, and which hath paid Her Majesty, the full Duties: The Commanders or Pursuers, knowingly or willfully offending therein, shall forfeit their Places, and 3 sh. for every Pound so sold and delivered.

ACT Numb. 28.

By 6 *Anne* Cap 26. Anno 1707.

Act for Settling and Establishing a Court of Exchequer in North-Britain.

ENACTED, That from and after 1st May 1708, a Court of Exchequer, to be called by the Name of the Court of Exchequet in *Scotland*, shall be constituted and established, to be a Court of Record, Revenue and Judicature; and to have Continuance for ever, to be held within the City of

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50 *Abridgment of the Statutes*

of *Edinburgh*, where the former Exchequer before the Union was held, or at such other Place as Her Majesty, or the Judges of Exchequer shall direct or appoint.

Further Enacted, That all and every the Revenues and Duties of Custom and Excise, &c. shall be within the Jurisdiction of the said Court; and the Barons of Exchequer, shall be invested with all Powers and Authorities, for hearing and determining all Actions, Suits and Questions in Law or Equity, touching the aforesaid Revenues, &c. and to proceed therein, as by the Constitution or Practice of the Court of Exchequer in *England*; and upon all Informations, Actions, &c. may make such Orders and Rules, and Issue such Writs as practised in the like Cases in *England*; and for Recovery and Condemnation of any Goods, for which no Claim shall be entred, to give Judgment, and to proceed according to the Method of the Court of Exchequer in *England*: And upon Issues Join'd in any Causes triable or enquirable by Juries, the Barons of Exchequer are authorized to cause the same to be tried at the Bar of the Court, or elsewhere appointed, by a Jury of 12 Persons of that County, Shire or City, where the Matters in Issue did arise; each of which Jurymen to be worth 5 Pound *per Annum* of Inheritance, or 200 Pound in Goods or Personal Estate; and in all Verdicts to be given by the Juries, the whole Number of 12 must agree. And the said Barons are authorized to proceed to such Trials

Since Anno 1702, &c.

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Trials, and Issue such Orders and Writs in Relation to such Trials and Verdicts, or Nonsuits thereon; and for awarding Costs upon such Trials, as is practised in like Cases in the Court of Exchequer in *England*.

And after such Trials, the Barons are enabled to give Orders for Judgment, to be entered in the Court upon the Records of Trials at the Bar, and of Records of *nisi prius*, in Case of Trials in the Country, according to the Practice of the Exchequer in *England*: And the Barons may proceed to give Judgment, and award Executions upon such Judgment, according to the aforesaid Practice.

Further Enacted, That the said Barons, or any one or more of them, either in Court or out of Court, shall have Power to take Recognizances and Securities, for any the Revenues or Debts becoming due to the Queen's Majesty, or any other Way for the Use of the Crown, or securing the Duties of the Crown; and that all Prosecutions upon such Recognizances or Obligations shall be in the said Court, and preferable to all other Suits; and as well the Bodies, as the Lands and Personal Estates of all Debtors or Accomprants to the Crown, shall be subject and liable by Extent and Seizures to the Payment of such Debts to the Crown, in the same Manner as is used in the Exchequer in *England*.

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Enact.

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Enacted, That in the said Court, there shall be kept and observed 4 Terms in every Year.

N O T E, By the 7 *Anne*, the Terms appointed to be kept are
Whitsuntide, commencing 1st *June*, and ending the 22 following
Lammas, commencing 7 *July* and ending the 26th following
Martinas, commencing 3 *November*, and ending the 29 following
Candlemas, commencing 23 *January*, and ending the 12 *February*.

And the said Barons may Order and appoint the Days and Times for Returns of Writs, and to Impose upon such Sheriffs and Officers, to whom the Execution of such Writs shall appertain, such Fines as to the Court shall seem reasonable. And the said Barons or any one of them out of Court, may take Bails, Securities and Affidavits, and declare Accounts, as the Barons of Exchequer in *England* do in the like Cases. And the said Barons are also authorized, to hold Plea in Equity, by *English* Bill or Suit exhibited in Court, against any Person concerning the Revenues and Duties aforesaid, for any Discovery or Relief in Equity; and upon such Suits to award Processes of *sub poena* or *distringas*.

Upon Disobedience of such Orders and Decrees, as shall be made in the said Causes, the Court may award such Processes of Contempt, against the Persons and Estates of them that shall be in Contempt, as is practised in like Cases by the Court of Exchequer in *England*.

That all the Officers and Persons imploy'd in the Collecting, Receiving, Managing, Paying,
An-

Since Anno 1702, &c.

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Answering, or Accounting for the Duties of Customs or Excise, or any other Crown Revenues, Debts or Duties in *Scotland*, shall be subject to the Rules and Orders of the Court of Exchequer in *Scotland*, not contrary to, or inconsistent with the Commands and Orders of the Queen or Lord High-Treasurer.

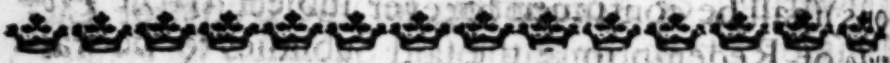
The Lord High Treasurer to exercise such Powers relating to the Customs and Excise within *Scotland*, as in *England*.

That all the Acts of Parliament in Force in *England*, concerning the Customs and Excises, which are not inconsistent with the Articles of Union, shall extend to *Scotland*, and shall be cognoscible, and put in Execution by the Court of Exchequer in *Scotland*: And the Merchants shall have the same Allowances, &c. in *Scotland*, as in *England*; and the Officers of the Customs and Excise shall make the same accordingly. And the Barons are to cause Right to be done to all Persons concerned therein,

The Queen may by Commission out of the Exchequer in *Scotland*, appoint such further Ports, Members and Creeks in *Scotland*, as shall be lawful for the Landing or Shipping of Goods in *Scotland*; and to what Head Port, such Member or Creek shall appertain, where the Customer, Collector, Comptroller and Searcher of the Head Port, shall, by themselves or their Deputies reside, for entering Shipping, and discharging Goods and Merchandizes; and may likewise appoint the Extents, Bounds and Limits, of every Port or Creek in *Scotland*.

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ACT Numb. 29.

By 6 Anne Cap. 33. Anno 1707.

Act for the Importation of Cochineal from Spain.

WHEREAS Cochineal being of the Growth of the *Spanish West-Indies*; and of principal Use in Dying, which by the Laws in being, cannot be Imported but from the Place of its Growth; It is Enacted, that after 26 March 1708. Any Person residing in Her Majesty's Dominions may Import Cochineal in any Ship, belonging to any Kingdom or State, in Amity with Her Majesty from the following Ports or Places, viz. *Cadix, Seville, Port St. Mary, St. Lucar, and Gibraltar,* or any other Ports in *Spain*, during the War, and six Months after.

NOTE, By 12 Anne Cap. 18. this Act is made perpetual.



ACT Numb. 30.

By 7 Anne Cap. 7 Anno 1708.

Act for enlarging the Capital Stock of the Bank of England.

THE $\frac{2}{3}$ Subsidies of Tonnage and Poundage, (except Tobacco and Currans Imported in
Eng.

Since Anno 1702, &c.

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English built Shipping, and Sugar from the Plantations shall be continued forever, subject to the *Proviso* of Redemption; the said Subsidies to be raised as by 6 *Anne* Cap. 22.

European Linens, Silks, Threads, Tapes or Inkle, Linseed and Flax, are exempted from Payment of the $\frac{2}{3}$ Subsidies during this Act.

NOTE, By 3 *George* Cap. 7 Linseed may be Imported Duty free.

The Duties on Coffee, Cocoa Nuts, &c. and the New Additional Duties on Coffee, &c. shall be further continued on the same Commodities forever, subject to the *Proviso* of Redemption.

The one Moiety or Half Part of the Subsidies granted by 6 *Anne*, Cap. 19. upon Wines, Goods and Merchandizes Imported, shall, after 31 *July* 1714, be further continued for ever.

The same Drawbacks shall be made as by the 6 *Anne*, and the same Powers for Levying the Duties continued during this Act.

Officers misapplying Monies hereby appropriated, or not keeping Books, and making Entries, &c. shall forfeit their Office, and incapable of any Place of Trust, to pay treble Damages, $\frac{1}{2}$ to Her Majesty, and $\frac{1}{2}$ with Costs to the Bank.

Receivers and Collectors of Customs and Excise, shall exchange Exchequer Bills for ready Money brought to them, by any Person desirous to have Money for the same.

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Receivers-General of any Revenue, &c. shall keep a fair Book of Account of Monies by them received, with the Names of the Collectors from whom received, the Days when, and Sums paid, how much in Money, how much in Bills. Receivers not keeping such Books, or not entring in 3 Days, or refusing Inspection, forfeit 100 Pound.



ACT Numb. 31.

By 7^{mo}. Anne Cap. 8. Anno 1708.

Act for continuing several Impositions and Duties.

THE Impositions on Wines and Vinegar, granted by 1 Jac. 2. The Impost on Tobacco granted by 1 Jac. 2. The Impositions on East-India and other Goods, Anno 1690, granted by 2 Will. and M. The Additional Impositions Anno 1692, granted by 4 and 5 Will. and M. and the Impost on Whale-Fins Imported, granted 9 Will. 3, which by several subsequent Acts were continued to 1st August 1714, are hereby further continued to 1st August 1716, with all the Powers, Proviso's and Penalties of former Acts for Levying the same.

NOTE, For the further Continuance of the aforesaid Duties, *Vide* 8 Anne Cap. 12.

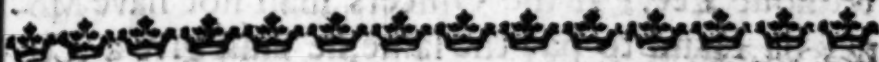
After 1st May 1709, British Copper and Brass-Wire, may be Exported Duty free,

After

Since Anno 1702, &c.

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After 24 June 1709, Jesuits Bark, Sarsaparilla, Balsam of Peru and Tulu, and all Drugs of America may be Imported from Her Majesty's Plantations, in Ships regularly mann'd, paying the same Duty as if Imported directly from the Place of their Growth.



ACT Numb. 32.

By 7^{mo}. Anne Cap. 11. Anno 1709.

Act for ascertaining and directing the Payment of the Allowances to be made for, or upon the Exportation of Fish, Beef, and Pork from Scotland.

AND for ascertaining the Allowances by Law to be made for Fish, &c. Exported from Scotland, Salted with Foreign Salt, (without mixture of British or Irish Salt) since 1st May 1707, or to be Imported into Scotland, for which Her Majesty's Duties by the Act of Union, have been, or shall have been first duly paid, all such Allowances shall be paid by the said Collector in Scotland, out of the Duties to arise in the same Port, from whence Exported, within 30 Days after Demand, on a Debenture verified by the Searcher as to the Quantity Shipt, and upon Oath of the Exporter, that the Fish were caught by the Inhabitants of
Great

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Great Britain, and were really Exported to Parts beyond the Seas, and not intended to be re-landed in *Britain*, and cured with Foreign Salt only, Imported after the first *May* 1707; and that the Duties have been paid or secur'd: All which Particulars, shall be specified in such Debentures respectively, without Fee. If the Officers shall not have Money in Hand to pay the same, he shall give a Certificate to the Exporter, without Fee, directed to the Commissioners of the Customs, or Commissioners of Excise, (at the Option of the Exporter) who shall cause such Debenture, with such Certificates, to be paid in Course, without Fee, out of the Duties arising by Salt, Customs or Excise, with Preference to all other Payments. Officers refusing to pay such Debenture, shall forfeit double the Sum to the Party grieved.

The Charges of raising those Revenues, and other Charges for keeping up the Court of Session and Justiciary, and the Exchequer Court in *Scotland*, always excepted.

But not to charge the Overplus of the Customs, exceeding 30000 Pound *per Annum*, as in the 15 Article of the Union, or of the Excise, exceeding 33500 Pound in the same Article.

Since Anno 1702, &c. 59



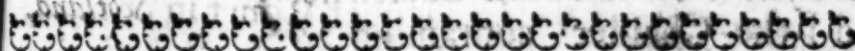
ACT Numb. 33.

By 7^m. Anne Cap. 24. Anno 170^s.

Act for continuing the Coinage Duty.

ENACTED, That such and the like Rates, as by the Coinage Acts 18 and 25, Car. 2. (Book of Rates, Pages 293 and 327) were granted, and by subsequent Acts continued, upon the Importation of Wines, Vinegar, Cyder, Beer, Brandy and strong Waters, for the Terms therein mentioned, shall be further continued for the Space of 7 Years, viz. from 1st March 170^s, to 8 March 171¹/₂, and to the End of the next Sessions of Parliament.

NOTE, For the further Continuance, *Vide* 1st Geo. Cap. 143.



ACT Numb. 34.

By 8^{vo}. Anne Cap. 4. Anno 1709.

An Act for continuing Part of the Duties, upon Coals, Culm and Cynders.

ENACTED, That for and during the Term of 32 Years, commencing from 29 September 1710, there shall be paid upon Coals, Culm and

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and Cynders the respective Duties hereafter mention'd,

	lib.	sh.	d.
Coals Imported from beyond the Seas, the Ton containing 20 hundred Weight.	9	3	0
Coals Imported from beyond Seas, the Chalder containing 36 Bushel.	0	4	6
Coals Water born Coastwise, the Chalder containing 36 Bushels.	0	3	0
Coals, Water born Coastwise, the Ton containing 20 hundred Weight.	0	2	0
Culm, Water born Coastwise the Chalder, containing 36 Bushels.	0	0	7
Cynders, Waterborn Coastwise, the Chalder containing 36 Bushels.	0	3	0

Such Duties as arise in *England* upon the said Coals, &c. to be under the Management and Government of the Commissioners of the Customs in *England*, who shall cause those Duties to be paid to the Receiver-General in *England*, to be paid by him into the Exchequer, distinct and apart from all other Branches (necessary Charges of Managing excepted) and such Duties as arise in *Scotland* upon

Since Anno 1702, &c. 61

upon said Coals, &c. to be under the Management and Government of the Commissioners of the Customs in Scotland, who shall cause the Duties to be paid to the Receiver-General in Scotland, to be paid by him into the Exchequer in England, distinct and apart from all other Branches (necessary Charges of Managing excepted.)

The said Duties to be raised and paid in such Manner and Form, and subject to such Allowances and Repayments, as appointed by any Law now in Force, concerning the Duties on Coals, &c. which have Continuance to 30 September 1710.

Proviso, That Coals, Culm and Cynders, carried from the Bridge of Stirling, to the Town of Dunbar, or to any Part betwixt them, shall not be liable to the Duties by this Act Imposed.

ACT Numb. 35.

By 8^{vo}. Anne Cap. 7. Anno 1702.

An Act for granting to Her Majesty, new Duties of Excise, and upon several Imported Commodities, &c.

IT is Enacted, That for and during the Term of 32 Years, commencing from 6 February 1702, there shall be paid upon all Manner of Pepper

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per, Raisins, Nutmegs, Cinnamon, Cloves, Mace and Snuff Imported (over and above all other Duties already payable) the further Duties and Summs following.

For every Pound Weight of Pepper } *lib. : sh. : d.*

Avoirdupois. - - - - - } 0 : 1 : 6

For every hundred Weight of Raisins containing 112 Pound Wt. } 0 : 5 : 0

For all Nutmegs, Cinnamon, Cloves and Mace Imported, as much as the same Spices respectively pay, by any Law now in Force, upon the Importation thereof, it being intended by this Act that the present Duties upon the Importation of Nutmegs, Cinnamon, Cloves and Mace shall be doubled.

lib. : sh. : d.

For every Pound Weight Avoirdupois of Snuff Imported, not

being of the product and Ma-

ufacture of Her Majesty's

Plantations. - - - - - } 0 : 3 : 0

Plantations. - - - - - }

The aforesaid Duties to be paid and secur'd in Manner following.

After 27 February 1703. Pepper Imported, upon Entry thereof, to be put into Warehouses at the Charge of the Importers, and to be approved of by the Commissioners of the Customs.

The Half Subsidy to be paid in ready Money by the Importers, who have Power to Shift or Garble the Pepper, as is usual to make it Merchantable

Since Anno 1702, &c.

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able. Pepper so Warehous'd, not to be carried out upon any Account, other than is hereafter mention'd, viz. Such of the Pepper as shall be sold to be consum'd in *Great Britain*, to be delivered to the Persons who shall buy the same of the Importers, upon such Persons paying the Duties charg'd by this or any other Acts of Parliament, except the before mentioned Half Subsidy)

And such of the said Pepper, as shall be for Exportation to Parts beyond the Seas, shall be delivered out of such Warehouse, unto the Importers or Buyers, or other Person as such Importers shall appoint, upon Security, that the same shall be Exported, and not Relanded in *Great Britain*; which Securities shall be discharged without Fee, upon Certificate produced to the Commissioners of the Customs, under the Seal of the chief Magistrate beyond the Seas, or under the Hands and Seals of two known *British* Merchants, that such Pepper was there landed, or upon Proof by credible Persons, that such Pepper was taken by the Enemies, or perished in the Seas; the Examination and Proof being left to the Judgment of the Commissioners of the Customs.

After 17 February 1702, Pepper Imported into any Port other than the Port of *London*, or into the Port of *London*, without Entries, Payment of Duties, and putting into Warehouses, is hereby adjudged and deemed a clandestine Running, and unlawful Importation: And such Persons, &c. offending, and their Abettors

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ters shall not only forfeit such Pepper, but, also 100 Pound, One Moiety to Her Majesty, and the other Moiety to the Informer.

Warehouse Keeper, to keep a Book, and enter a true Account of all Pepper Warehoused, and the Days and Times when brought in and carried out, and how much delivered out to be consumed in *Great Britain*, and how much for Exportation; and at the End of every 6 Months, transmit an Account thereof upon Oath, to the Commissioners of the Customs, with an Account of how much shall be remaining: And the Commissioners are enjoin'd, within a Month after the same shall be transmitted to them, to appoint one to inspect the Books, and examine the Accounts. Pepper delivered out, without paying the Duties for such as sold for Consumption in *Great Britain*, or giving Security for such Pepper as shall be delivered for Exportation, Warehouse Keeper offending, to forfeit the Value of the Pepper, and incapable of any publick Employment for the Future, and also to forfeit one hundred Pound.

Proprietors of said Pepper to affix a Lock to each Warehouse, and the Key to remain in the Custody of the Proprietor, and may in Presence of the Warehouse Keeper, who is obliged to attend at all seasonable Times, view, sort and deliver out the said Pepper, in Manner following, viz.

Such

Since Anno 1702, &c.

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such Pepper as shall be sold for Consumption in Great Britain, to the Person who shall buy the same upon paying the Duties; and such of the Pepper, sold for Exportation, upon giving Security as before expressed:

After 17 February 170²/₁₀, no other Duty but the Half Subsidy shall be paid on Importation of Pepper, and the other Duties upon such Pepper as shall be delivered to be consumed in Great Britain to be paid on Delivery out of the Warehouse, and after the said 17 February 170²/₁₀, the Duties charg'd on Pepper delivered out of the Warehouse, to be Exported, and shall be Exported, (except the Half Subsidy) shall be discharged, and no Draw-back shall be paid out of the Customs, on Account of such Exportation.

Importers of Raisins, Nutmegs, Cinnamon, Cloves, Mace or Snuff, giving Security, shall have 12 Months for Payment of the Duties, and in Case of prompt Payment, to have an Allowance of 10 per Cent. *per Annum* abated them.

Nutmegs, Cinnamon, Cloves and Mace may be Imported from any Parts beyond the Seas, in *British* Ships, the Master and $\frac{3}{4}$ of the Mariners being *British*: Notice first being given to the Commissioners of the Customs, of the Quality and Quantity of said Spices intended to be Imported, and taking a Licence under the Hands of the Commissioners of the Customs for Landing and Importing thereof, to be given without Fee.

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Raisins, Cinnamon, Cloves, Nutmegs and Mace landed before Entry and Warrant, are forfeited One Moiety to Her Majesty, and the other Moiety to the Informer.

Raisins, Cinnamon, Cloves, Nutmegs and Snuff Exported within 18 Months by *British*, and nine Months by Aliens; the Duty to be repaid, or Security vacated on a Debenture regularly certified and Sworn to.

The New Duties hereby granted, upon Raisins, Nutmegs, Cloves, Mace, Cinnamon and Snuff, to be raised and paid by such Rules and Methods, and under such Penalties and Forfeitures, and subject to such Allowance for Damage, as the other Duties upon the same Goods are by any Law now in Force.

And for preventing Frauds in Unshipping to be landed any Pepper, Raisins, Mace, Cinnamon, Cloves, Nutmegs, Snuff, or any other sort of Goods whatsoever, without paying Duty; as also to hinder the Importation of prohibited Goods into *Great Britain*;

It is Enacted, That if any Pepper, Raisins, Mace, &c. or any other sort of Goods, shall be Unshipp'd with Intention to be laid on Land, (Customs and other Duties, not being first paid or secured) or if any prohibited Goods shall be Imported into *Britain*; then not only the uncustomed and prohibited Goods shall be forfeit, but also the Persons who shall be assisting or concerned, in the Unshipping

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ing the said prohibit or uncustomed Goods, or to whose Hands the same shall knowingly come, after the Unshipping, shall forfeit Treble the Value, with the Vessels and Boats, Horses, Cattle, and Carriages made Use of in Landing any the aforesaid Goods, One Moiety of the forfeiture to Her Majesty, and the other Half to the Informer. And if any Dispute shall arise, whether Snuff chargeable by this Act, be of the Produce of Her Majesty's Plantations; the *onus probandi* shall lie upon the Owner or Claimer. The aforesaid Duties to be under the Management of the Commissioners of the Customs.

Enacted, That during the Continuance of this Act, there shall be appointed so many of the Commissioners of the Customs, and other Officers, as shall be necessary for raising the aforesaid Duties; and that all Receivers-General, Collectors, and other Officers concerned in Raising, Paying and Collecting the Duties, shall perform their several Duties under the like Penalties for any Offence, as prescrib'd by the 9 Will. 3, Cap. 44. (*Vide Book of Rates, Page 570.*)

For preventing the Charges that the Officers of the Customs, seizing prohibited and uncustomed Goods are put to, by Groundless and Vexatious Claims entred in the Court where such Goods are Prosecute, Enacted, That after 20 April 1710, every Person entring any Claim as aforesaid, be obliged to give Security in the Penalty of 30 Pound to Answer, and pay Costs occasioned by such

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Claim; and in default of giving such Security within the Time limited by the Courfe of the Court for Entering Claims, such Goods shall be recovered.

ACT Numb. 36.

By 8^{vo}. Anne Cap. 9. Anno 1702.

An Act for laying certain Duties upon Candles, &c.

IT is Enacted, That for or during the Term of 5 Years, to be reckoned from 1st May 1710, there shall be paid (over and above all other Duties) the further Sums aftermentioned.

For every Pound Weight Avoirdupois of Wax Candles Imported. - - -

For every Pound Avoirdupois Tallow Candles Imported. - - -

lib. sh. d.
30 : 0 : 4
30 : 0 : 0

NOTE, By 9 Anne Cap. 21. this Duty is further continued from 1st May 1715 for ever.

Candles landed before Entry, and without War-
rant, forfeited, One Moiety to Her Majesty, and the
other Moiety to the Informer, to be recovered in any
Court of Record at *Westminster*, or in the Court of
Exchequer in *Scotland*,

The

25th Anno 1702, &c. 698

The said Duties on Candles to be raised and paid by such Rules and Methods, as the present Duties on Candles Imported are by any Law now in Force.

The Duties on Imported Candles to be under the Management of the Commissioners of the Customs.

Candles that have paid the Duties may be Exported upon giving Security before the shipping, that the Candles shall be Exported and not relanded into any Part of *Britain*; which Security is to be taken by the Customer or Collector.

Such Candles relanded after Shipping, forfeited, over and above the Penalty of the Bond.

Exporter of Candles on Oath, that the Duties were paid or secured; and on Certificate thereof, by the Collector for the Duty on Candles, produced to the Customer or Collector of the Port; and on Oath of the Exporter, that the Candles Exported are the same mention'd in the Certificate; the Customer or Collector shall give a Debenture to the Exporter, which being produced to the Collectors who received the Duties, is to make Payment of the Duty received upon this Act.

 ACT Numb. 37.

By 8^{vo} Anne Cap. 13. Anno 170^o.

*An Act for continuing several Impositions,
Additional Impositions and Duties upon
Goods Imported.*

ENacted, That the Impositions on Wines and Vinegar, granted by 1st Jac. 2. which by several subsequent Acts, had Continuance to 1st August 1716, is hereby further continued to 1st August 1720.

The Impositions on Tobacco granted by 1st Jac. 2. which by several subsequent Acts had Continuance to 1st August 1716, is hereby further continued to 1st August 1720. And the Duties to be Levied as directed by 7 Will. 3.

The Impositions on East-India Goods, &c. Anno 1690. granted by 2, Will. and M. which by several subsequent Acts had Continuance to 1st August 1716, is hereby further continued to 1st August 1720.

The Additional Impositions on Goods and Merchandizes Anno 169^o granted by the 4 Will. and M. which by several subsequent Acts had Continuance to 1st August 1716, is hereby further continued to 1st August 1720.

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The Impositions on Whale Fins Imported, granted by 9 Will. 3. which by several subsequent Acts had Continuance to 1st August 1716, is hereby further continued to 1st August 1720.

NOTE, The aforesaid Duties are by 9 Anne Cap. 21. continued from 1st August 1720, for ever,

For preventing Frauds and Drawbacks on Tobacco and other Foreign Goods Exported after 27 March 1710, Tobacco and other Foreign Goods whereupon any Drawback is to be made, not really and bona fide Shipped and Exported, (danger of Seas and Enemies excepted) or relanded in Britain, unless in Case of Distress to save the Goods from perishing, which is presently to be made known to the Officers of the Customs, such Tobacco and other Foreign Goods relanded, to be forfeited, and the Persons who shall reland such Goods, or concerned in the unshipping the same, or to whose Hand the same shall knowingly come, or by whose Privy or Direction, the said Tobacco or other Goods shall be relanded, to forfeit double the Amount of the Drawback, with the Vessels, Boats, Horses, Cattle and Carriages, used in Landing or carrying the same; One Moiety to Her Majesty, and the other Moiety to the Informer.

Officers of the Customs conniving or assisting in any Fraud relating to the said Certificate Goods, over and above other Penalties, to forfeit his Office, and incapable of serving Her Majesty, and suffer six Months Imprisonment,

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The Master, Commander, or other Person belonging to any Ship, assisting or conniving at the fraudulent Landing such Certificate Goods, and above other Penalties, to suffer six Months Imprisonment.

For preventing the Running Tobacco, under pretence of Exporting the same to *Ireland*, no Debitur shall be allowed for Tobacco Exported to *Ireland*, till a Certificate be produced, under the Hands and Seals of the Collector, Comptroller and Surveyor of the Customs in *Ireland*, or any two of them testifying the Landing thereof, (Danger of the Seas and Enemies excepted) and the Officers in *Ireland* not to take above a Shilling for such Certificate.

Master of Ships carrying such Certificate Goods to *Ireland*, shall receive from the Collector of the Port, a Duplicate of his content in Writing, under the Hand and Seal of the Collector and Comptroller to be given without Fee; and such Master is obliged to deliver such Duplicate to the Officers of the Customs in *Ireland*, before he be permitted to Land such Goods there.

To prevent an illegal Trade carried on in small Vessels, Enacted, That no Debiture shall be made nor Drawback allowed for Tobacco Exported in Ships under 20 Tons Burthen.

Enacted, That the Clause of the 4 Anne, exempting Currans Imported in *Venetian* Shipping, from paying the $\frac{1}{2}$ Subsidy, is understood to be a perpetual Clause, attending the Continuation of that Duty.

Where-

Whereas the Time allowed to Foreigners for Exportation of Goods is limited to 9 Months, which is found to be too short, Enacted, That Foreign Merchants or *British* Merchants commissioned by them, shall after 27 March 1702, have 15 Months time from the Entry Inward of Tobacco, Sugar, Ginger, Pepper, Bugles, Cast and Bark Iron, Dying Wood, Dying Wares and Drugs, allowed them to Export the same, and allowed the like Drawback as Exported within 9 Months; Certificates being taken, and Oath made, and other Requisites performed according to the Laws now in being.

Bonds granted for Ships trading to the Plantations, lading Sugars and other enumerate Goods, called Plantations Bonds, to bring the same Goods to *Britain*; Enacted, That after 28 March 1710, in Case of no Prosecution for some Breach of the Conditions of such Bonds, within 3 Years after the Date, or if upon Prosecution, Judgment be not obtained within 2 Years after Commencement of the Prosecution, such Plantation Bond, shall be void, and be delivered up by the Officers without Fee.

By 11 *Vill.* 3, Cap. 10. (*Book of Rates*, Page 612.) On Exportation of Wrought Silks and other Goods therein mentioned, Security is to be taken in Manner therein exprest. And in regard it may happen some of those Goods may be vended in Fo-

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Foreign Parts, for which no Certificate can be produced; Enacted, That after 28 March 1710, in Case of no Prosecution for some Breach of the Conditions of such Securities within 3 Years after the Date, or if upon Prosecution, Judgment be not obtained within two Years, such Securities shall be void, and delivered up by the Officers without Fee.

Fees of the Officers of the Customs in the Port of London and other Ports, established by 12 Car. 2 &c. for Cocquets, Certificates, Entries, Clearings, Bonds, Debentures, Indorments, Sufferances, Transfers, Letpasses, Warrants and other Things requisite, to the Duties of their Offices, shall be continued until altered by the Commons of Great Britain.

Officers of the Customs Imbezling Goods lodged in any Warehouse, to forfeit double the Value to the Parties grieved.

ACT

ACT Numb. 38.

By 9^o Anne Cap. 6. Anno 170^o.

An Act for Reviving, Continuing and Appropriating certain Duties upon several Commodities to be Exported, and certain Duties upon Coals, to be Water born, and carried Coastwise, and and for granting further Duties on Candles for 32 Years.

IT is Enacted, That so much of the Subsidy of Poundage, (granted by 12 Car. 2, Cap. 4.) on Goods and Merchandize Exported, which had Continuance to 1st August 1710, shall by Virtue of this Act, be further continued, from and after 8 March 17th during the Term of 32 Years (except such Duties as were formerly granted upon Exportation of Sea Coals for Parts beyond the Seas.)

The said Subsidy of Poundage hereby revived, shall be raised by such Ways and Means, and under such Penalties, and with such Allowances for Goods lost at Sea, and such other Allowances, as the like Subsidy of Poundage, which had Continuance to 1st August 1710.

And that so much of the said Act of the 12 Car. 2, and the Order of the Commons in Parliament

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ment, dated May 7 1662, for settling of Officers Fees, which had Continuance to 1st August 1710, shall be revived during the Term of Thirty two Years.

Provided, That where the Subsidy of Poundage on Goods Exported, have been taken away in Part or in whole, upon any particular Goods Exported, in such Cases, the said Subsidy so taken away, shall not be revived.

Enacted, That after 8 March 17th, during the Term of 32 Years it shall be Lawful for Natives or Foreigners, to Buy and Export into Ireland, or any Foreign Part, all sorts of Leather, Sheep Skins, or Calves Skins, Tawn'd, Taw'd or Dressed, paying for each Hunder Weight, containing 112 Pound, one Shilling.

Enacted, That after 8 March 17th, during the Term of 32 Years, the respective Rates, and none other shall be paid on Coals Expored beyond the Seas, viz.

Coals of Wales, or the West of England Exported to Ireland	
or the Isle of Man, the Chalder containing 36 Bushels Winchester Measure,	0 : 10 : 0
For every Chalder Coals, Exported to the British Plantations,	0 : 2 : 0
For every Chalder Coals (Newcastle Measure,) Exported in Foreign Bottoms.	0 : 12 : 0

Since Anno 1702, &c. 77

For every Chalder Coals (Newcastle Measure) Exported in British Bottoms, — — — } 0 : 3 : 0

For every Ton of Coals Exported to Ireland or Isle of Man, — — — } 0 : 0 : 8

For every Ton of Coals Exported to the Plantations, — — — } 0 : 1 : 4

For every Ton of Coals Exported to any other Parts beyond the Seas $\frac{1}{3}$ of the said Rates charged hereupon, in Case they were shipped by the Newcastle Measure.

The said Duties to be raised by such Rules and Methods, as any other Customs on Goods Exported by this, or any other Law now in Force.

For Coals Exported to Ireland, Isle of Man, or the Plantations, Security shall be given to the Officers of the Customs for landing them in Ireland, Isle of Man, or the Plantations. Ships departing without such Security given, to be forfeit, and the Coals or the Value thereof; One Moiety to the Queen and the other Moiety to the Informer.

The Duty on Coals Exported to the Plantations, not to be charged with the Duties by 15 Car. 2. (Book of Rates, Page 284) Coals Exported in Foreign Bottoms, not to be charged with the Duty by the 6 Anne.

Further Enacted, That after 8 March 17th during the Term of 32 Years, there shall be paid for Coals, Culm and Cynders (except Charcoal made

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made of Wood) Water born and carried from one Port of *Britain* to another Port within the same In-
Manner as after expressed; and for Coals Imported into *Britain*, the Rates aftermention'd (over and above all other Duties already payable,) viz.

Coals-Imported.

	lib. : 0 :
For every Ton of Coals Im- ported. — — — }	0 : 2 : 0
For every Chalder of Coals Im- ported. — — — }	0 : 3 : 0

Coals Water born carried Coastwise.

	lib. sh. d.
For every Chalder of Coals Wa- ter born, Imported Coastwise, }	0 : 2 : 0
For every Ton of Coals Water born, Imported Coastwise. }	0 : 1 : 4
For every Chalder of Cynders, Imported Coastwise. — — }	0 : 2 : 0
For every Chalder of Culm, Im- ported Coastwise. — — }	0 : 0 : 4

And so in Proportion for a greater or lesser Quantity, the Duty to be charged on the Owners or Masters, or other Persons having charge of the Ship Importing the Coals, &c.

The Duty on Coals, &c. carried Coastwise, to be Levied by such Rules, Methods, Penalties and Allowances as directed by 4 *Anne*.

Coals

Coals, Culm and Cynders carried from *Stirling* or *Dunbar*, or to *Redhead*, or to any Part betwixt them, shall not be liable to the Duties by this Act imposed.

Further Enacted, That after 25 *March* 1711, during the Term of 32 Years, there shall be paid for Candles Imported (over and above all other Duties already payable,) the Sums following.

	lib.	sh.	d.
Candles made of Wax, for every Pound Weight Avoirdupois. }	0	0	4
Candles made of Tallow for every Pound Wt. Avoirdupois. }	0	0	½

To be paid in ready Money before Landing.

The Duty to be raised and Levied by such Rules, Penalties, and subject to such Drawbacks and Allowances as directed by 8 *Anne* Cap. 9.

The Duties arising by this Act upon Exportation, or Importation of any Goods or upon Coals Culm, Cynders, carried Coastwise, to be under the Management of the respective Commissioners of the Customs in *England* and *Scotland*, and the Money to be paid into the respective Receivers-General, and by them to be paid into the Exchequer in *England*, (necessary Charges excepted.)

Enacted,

Enacted, That the one per Cent. on Goods Exported to the Mediterranean by Virtue of the 14th Car. 2. Cap. 11. (*Vide Book of Rates, Page 269*) the 5 Shilling, payable on Broad Cloth Exported White, by Virtue of 6 Anne Cap. 8, after 8 March 17th, during the Term of 32 Years, to be under the Management of the respective Commissioners of England, and Scotland, and the Duties to be paid to the respective Receivers for the Purposes of this Act.

Further Enacted, That during the Continuance of this Act, there shall be appointed so many Commissioners of Customs, Receivers-General, Collectors, &c. as shall be proper for Managing, Collecting, and Paying the Duties by this Act, and Rendering the several Accompts thereof, and shall perform their respective Duties therein, under such Penalties for any Offence as prescribed by 9 Will. 3. cap. 44. (*Vide Book of Rates, Page 570.*)

Whereas a Doubt may arise, whether all Pieces of Linen, under 40 Ells Exported, are liable to the Duty of 6 Pence, Enacted, That only 40 Ells of Linen Cloth Exported, shall pay 6 Pence; and after that Rate, for a greater or lesser Quantity.

By 3 George Cap. 49. *British* Linen may be Exported Duty free.

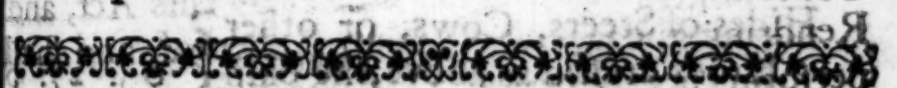
After 8 March 1710, Coals used in Melting Copper and Tin Ores, within the Counties of Corn-

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Cinnamon and Demu, for which Duties have been answered upon Proof, by Oath before the Custom-house Collector of the Duties, shall have a Drawback of the Duties to be paid by the Collector who received the same.

After 25 March 1711, Enacted, That no Drawback of Customs or other Duties be allowed on Foreign Iron or Steel, Exported to Her Majesty's Plantations in *America*.

Whereas, some Doubt hath arisen, whether long Pepper, might not be chargeable with the Additional Duty of 18 Pence per Pound, by Virtue of an Act made last Sessions, Declared, That long Pepper shall not be chargeable with the said Duty of 18 Pence per Pound.



ACT Numb. 39.

By 9 Anne Cap 11. Anno 17th

An Act for laying certain Duties upon Hides and Skins, Tanned, Tawed or Dressed, and upon Vellom and Parchment for 32 Years.

IT is Enacted, That from and after 24 June 1711, during the Term of 32 Years, there shall be raised and paid upon Skins and Hides, and pieces of Skins and Hides; and upon such made Wares Imported, the Duties hereafter expressed

F (over

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(over and above all other Duties) now Payable, that is to say

For Deer Skins dressed in Oyl or Allom or otherwise, perfectly dressed, the Pound Wt. Avoirdupois. } *lib. 1 d. 0 : 10 : 6*

Lohee, Buffalo, Elk, or any other Hides dressed in Oyl, the Pound Wt. } *0 : 0 : 4*

Russia Hides, the Pound Wt. - - - } *0 : 0 : 1*

Tanned Hides, and Tanned Calf Skins, the Pound Wt. } *0 : 0 : 1*

Hides of Horses, Mares, Geldings, dressed in Allom, Salt or Meal, or otherwise Tawed, the Hide or Skin. } *0 : 4 : 0*

Hides of Steers, Cows, or other Hides dressed as above, the Skin or Hide. } *0 : 2 : 0*

Calf Skins and Kipps so dressed, the Pound Weight Avoirdupois. } *0 : 0 : 1*

Slink Calf Skins so dressed with the Hair on, the Pound Wt. } *0 : 0 : 1*

Slink Calf Skins so dressed without the Hair, and for Dog Skins, the Pound Wt. } *0 : 0 : 1*

Cordivants, the Dozen, and so proportionally. } *0 : 4 : 0*

Other Goat-Skins however Way dressed, the Pound Wt. } *0 : 0 : 1*

Kid-Skins however Way dressed, the Dozen, and so proportionally. } *0 : 1 : 0*

Sheep

ANNO 1702 &c.

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Sheep Skins dressed in Oyl, the Dozen. ———— } 0 : 1 : 0

Lamb Skins so dressed, the Dozen. ———— } 0 : 1 : 0

Sheep or Lamb Skins Tanned, the Dozen. ———— } 0 : 0 : 9

Sheep or Lamb Skins dressed in Allom, Salt or Meal, or otherwise Tawed, the Dozen. ———— } 0 : 0 : 6

For all other Hides and Skins and Pieces of Hides and Skins, not before mentioned, and for all Wares made into Manufactures of Leather, or into any thing, whereof the most valuable Part is Leather, 15 per Cent. *ad Valorem*, to be affirmed upon Oath of the Importer, which Duties are to be paid by the Importer of the said Hides and Skins, &c.

Further Enacted, That from and after 24 June, 1711, during the Term of 32 Years the several Duties upon Vellom and Parchment Imported, are payable as hereafter expressed.

lib. sh. d.

Vellom, the Dozen Skins and so proportionally. ———— } 0 : 1 : 0

Parchment, the Dozen Skins and so proportionally. ———— } 0 : 0 : 6

The said Duty on Hides Skins, Vellom, Parchment, &c. to be paid by the Importers in ready Money, And in Case they be landed before Entry or Warrant, to be forfeited, One Moiety to Her Majesty

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Majesty and the other Majesty to the Inferior.

After Payment of the Duty, the Hides and Skins to be marked with such distinct Marks as this Act directs, to denote the Payment of the Duty.

The Duties on said Hides, &c. Imported to be raised and paid by such Rules, Ways and Means as Her Majesty's Duties on Poundage Goods Imported.

The Value of the Commodities chargeable by this Act, paying Duty *ad Valorem*, shall be taken to be so much as such Imported kinds are really worth to be sold at the Port of Importation, without Abatement of the Duties charged by this or former Acts, and the Collector to receive the Duty payable *ad Valorem*, upon Oath of the Importer.

The aforesaid Duties to be under the Management of the respective Commissioners of *England* and *Scotland*, and the Monies to be paid to the respective Receivers-General, and by them paid into the Exchequer, (necessary Charges excepted.)

Upon Exportation of Hides, Calve Skins Tanned Tawed or dressed, being duly marked, and on Exportation of Boots Shoes, Gloves or other Manufactures made of Leather, chargeable by this Act, and upon giving Security to the Customer or Collector of the Port from whence Exported, that such Hides

&c.

shall not be Relanded in Great Britain, the Customer or Collector shall give a Debenture to the Exporter of the Hides and Calves Skins, &c. for which Security has been given: And upon producing such Debenture, the Collector shall, out of the Monies in his Hands, or in default thereof the Commissioners for the same Duties, shall repay $\frac{2}{3}$ of the Duties on Hides, &c. charged by this Act; and such Repayment to be made on Boots, Shoes, and Gloves, &c. altho the mark to denote the Payment of the Duty, does not appear on made Wares;

Further Enacted, that if any Hides, Calve Skins, Boots, Shoes, Gloves, or other Manufactures of Leather, shall be Relanded, to be forfeited, and Treble the Value, One Moiety to the Queen, and the other to the Informer.

The Commissioners of the Customs in Great Britain, shall, on or before 24 June 1711, provide Marks and Stamps of the same kind, with which Hides and Skins, &c. shall be marked upon Payment of the Duties, and shall cause the said Marks to be distributed amongst the Officers,

Persons counterfeiting or forging any Samp or Mark, which shall be provided in Pursuance of this Act, or counterfeit or resemble the Impression upon any Hide or Skin, Vellom or Parchment, or shall sell any Hide or Skins, &c. with such counterfeit Mark or Impression, being thereof convicted in due Form of Law, shall be adjudged a Fel-
lon,

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lon, and suffer Death, as in Cases of Felony, without Benefit of the Clergy.

Enacted, That during the Continuance of this Act, there shall be appointed so many Commissioners and Officers, as shall be proper for Managing and Collecting the said Duties upon Hides, Skins, &c. and for keeping and rendring Account of the same, and the respective Commissioners and Officers shall perform their Duties under such Penalties for any Offence, for detaining or misapplying Money, as prescribed by 9 Will. 3, Cap. 44. (*Book of Rates* Page 570.

No Commissioners or Officers Employed in the charging the said Duties, shall, by Word, Message or Writing, or any other Manner, endeavour to perswade or dissuade any Elector from giving his Vote for his choice of any Person to be a Knight of the Shire, Commissioner, Citizen, Burgess, or Baron, for any County, Burrow, City, or Cinque-Port, on Penalty of 100 Pound, One Moiety to the Informer, and the other Moiety to the Poor.



ACT Numb. 40.

By 9. Anne Cap. 12. Anno 17th

Act for laying a Duty on Hops.

Enacted, That after 24 June 1711, during the Term of 4 Years, there shall be paid for every

every Pound Weight Avoirdupois of Hops Imported.

NOTE, By 1st George Cap. 2. this Duty is further continued to 1st August 1715. And by 1st George Cap. 12. continued from thence for ever.

The Duty to be paid by the Importers in ready Money before Landing. Hops landed before Entry, Warrant, &c. forfeited, One Moiety to the Queen, and the other to the Informer or Seizer.

The Duty to be raised and paid by such Ways and Means, and under such Penalties, as the present Duties upon Hops, are by any Law now in Force, to be raised, &c.

The said Duty to be under the Management of the respective Commissioners of England and Scotland, and the Monies to be paid to the respective Receivers-General, and by them to be paid into the Exchequer (necessary Charges excepted.)

Foreign Hops not to be taken out of the Bags in which they are Imported, and Re-bagged in British Bagging, in order to Sell or Export them as British Hops, under Penalty of 10 Pound for every Hundred Weight.

For the Increase of British Hops, Enacted, That none of the Duties, by this or any former Act, granted upon Hops, (except Hops of British Growth) shall be repaid or Drawn back, upon

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the Exportation for *Ireland*. And that no Person Import into *Ireland* from *Flanders* (other than from *Britain*) any Hops whatsoever, on Forfeiture of the Hops and Ships in which Imported; $\frac{2}{3}$ to the Poor and $\frac{1}{3}$ to the Seizer.



ACT Numb. 40.

By 9. Anne Cap. 21. Anno 17th.

Act for making good Deficiencies, and Erecting a Corporation to carry on a Trade to the South Seas, &c.

ENacted, That the Impositions, Additional Impositions on Wines and Vinegar and Tobacco, and upon East-India Goods and upon Whale Bins, and upon other Goods and Merchandizes continued by 8 Anne Cap. 13, to 1st August 1720, are by Virtue of this Act continued from thence for ever, with all the Powers, Penalties, Articles and Clauses contained in the said Acts.

The Duty on Tobacco to be raised as prescribed by 7 Vill. 3. Alterations made by any other Act in being, to be observed.

Further Enacted, That the Duties on Candles granted by the 8 Anne Cap. 9. to 1st May 1715, are by Virtue of this Act, continued from thence for ever, with all the Powers, Penalties, Articles and Clauses therein contain'd.

For

Since Anno 1702, &c.

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For the better securing the Payment of the Deficiencies provided for by this Act, Enacted, That the respective Receivers-General of the Customs in *England* and *Scotland*, at their respective Offices, shall separate and keep apart the Sums of Money arising by the several Impositions and Additional Impositions hereby granted and appropriated for the Purposes in this Act, under the Management of the Commissioners of the Customs; and the Receivers-General of the Customs are hereby required to pay in the Money arising by this Act into the Exchequer, distinct and apart from all other Monies.

Further Enacted, That if the Receivers-General of the Customs neglect to pay into the Exchequer the aforesaid Sums, or misapply any of the same, then they offending, shall forfeit their Office, and incapable to serve Her Majesty, and liable to pay double the Value of the Sums misapplied with Costs of Suit.

Further Enacted, That the Head Offices of the Customs shall for ever be severally continued with a sufficient Number of Commissioners and a Comptroller in each of them, for performing such Matters and Things, as are by this Act enjoyned.

Enacted, That the respective Comptrollers in the said Offices, shall keep distinct Accounts in Books fairly written, of the Monies which shall arise for the said Impositions and Additional Impositions, by this Act granted, to which Books all

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Persons shall have free Access at all seasonable times. And if such Comptrollers neglect their Duty, they so offending shall forfeit their Offices, and be rendred incapable as aforesaid ; and also forfeit 100 Pound.

Further Enacted, That if any Collector or Receiver of any the said Impositions and Additional Impositions, detain the Monies by him collected or received, for such Offence, to be dismissed from his Employment, and charg'd with Interest after the Rate of 12 per Cent per Annum, and liable to Treble Damages and if such Collector, shall misapply any Part of the said Monies by him collected, contrary to the true Meaning of this Act, for such Offence, shall be dismissed and rendred incapable, and moreover forfeit Double the Sum misapplied or diverted.

And that the Sums by this Act appropriated may not be diverted or misapplied to any other Purposes, Enacted, That the Rules and Directions by the 1st Will. and M. Intituled, *An Act for granting to their Majesties, an Aid of 2 Shillings in the Pound, for one Year, for the speedy Payment of Money into the Exchequer*, are hereby revived and in Force.

Enacted, That the Officers of the Customs shall take the South-Sea Companies Bond, under their common Seal, for the Customs and Duties upon Goods and Merchandizes Imported.

ACT

25th March 1702, &c.

ACT Numb. 42.

By 9. Anne Cap. 22. Anno 17th.

Act for granting to Her Majesty several Duties upon Coals, for building Fifty New Churches, in and about the Cities of London and Westminster.

Enacted, That all Coals and Culm after 14 May 1716, and before 29 September 1724, Imported into the City of London, or the River of Thames, within the Liberty of the said City, shall pay (over and above all other Duties,) the Sums aftermentioned.

	Lib.	Sh.	d.
From 14 May 1716, to 29 September 1716, Coals and Culm to pay per Chalder or Ton.	0	3	0
From 28 September 1716, to 28 September 1724, Coals and Culm to pay per Chalder or Ton.	0	3	0

The said Duty to be raised and paid in the same Manner and Form, and by such Rules, and under such Penalties, as are mentioned in any Law now in Force, for raising any other Duty to Her Majesty for Coals or Culm Imported, or brought Coastwise

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wife into the said Port of London. *Proviso*, That a Hunder Chalders Coals per Annum for the Use of Chelsea Hospital, shall not be charged with this Duty.

ACT Numb. 43.

By 9 Anne Cap. 23. Anno 17th.

Act for licensing Hackney Coaches and Chairs, and for charging New Duties on Stamp Vellom, Parchment and Paper, and on Cards and Dice, and on the Exportation of Rock Salt for Ireland, &c.

ENacted, That from and after 1st August 1711, during the Term of 32 Years, the several Rates and Duties on Stamp Parchment and Paper, &c. shall be paid and collected in Manner following.

For every Skin or Piece of Vellom, &c. Parchment or Sheet or Piece of Paper, upon which shall be Ingrossed or Written any Certificate or Debenture, for drawing back any Customs or Duties, in respect of Reshipping or Exporting of any Goods and Merchandizes from Great Britain, to Parts beyond the Seas, to be paid by the Person

Person, at whose Instance such Debenture or Certificate shall be obtain'd, the Sum of 1. 0 : 0 : 8
 For every piece of Vellom or Parchment, or sheet or piece of Paper, upon which shall be Incrossed or Written any Note or Bill of Lading, which shall be signed for any Goods and Merchandizes to be Exported, the Sum of 1. 0 : 0 : 4
 Further Enacted, That if any Officer of the Customs, shall sign any Certificate or Debenture as aforesaid, not appearing to have been first duly Stamped, or if any other Person shall Write or Print, any such Certificate, Debenture, or Note or Bill of Lading, before being duly Stamped, the Person offending, to forfeit 10 Pound, and the Officer of the Customs offending, and being duly convicted (over and beside the Forfeiture and Penalty aforesaid) shall Forfeit and lose his Office and Employment : And if any Debenture, Certificate, Bill or Note of Lading be written, not appearing to be Stamped, in such Case, there shall be paid (over and above the Duties) the Sum of 5 Pound; and no such Certificate, Debenture or Bill of Lading shall be available in Law, or given in Evidence in any Court; unless the Duties hereby charged, and the Sum of 5 Pound be paid to Her Majesty; and upon Payment of the Duty, and the laid 5 Pound, the Receiver-General to give Receipt for so much, and the proper Officer required to Mark and Stamp the Debenture, Bill of Lading, &c.

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Further Enacted, From and after 11 June 1711, during the Term of 32 Years, there shall be levied and paid for every Pack of playing Cards Imported, the Sum of ———— l. 0:10:00

And for every pair of playing Dice Imported, the Sum of ———— l. 0:5:00

To be paid by the Makers or Importers thereof.

The Duties upon such Cards and Dice Imported to be Levied in such Manner, and under such Penalties as Her Majesty's Customs are to be Levied.

Enacted, That after 11 June 1711, during the Term of 32 Years, there shall be paid for every Ton of Rock Salt Exported to *Ireland*, the Sum of 9 sh. over and above the present Duties payable for the same, and so in Proportion for a greater or lesser Quantity; the Duty to be paid by the Exporter upon Entry, and before any Cocquet be granted for the same, and the Officer to Sign a Receipt for the Sum paid by the Exporter.

For securing Her Majesty's Duty on Rock Salt, no Drawback, to be allowed for such Salt landed in *Ireland*, unless a Receipt for Payment of the aforelaid Duty be produced, and delivered to the proper Officer authorized to pay such Drawback.

Provided, in Case any Ship carrying Rock Salt to *Ireland*, shall either be lost at Sea, or taken by the Enemy, upon Proof thereof upon Oath,

and

And upon producing Certificate, that the Duty hereby granted, was paid upon Entry out of the same, the Officer who received the Money, shall repay the same without Fee.

That the Duties by this Act granted may be justly brought into the Receipt of Exchequer, so many Commissioners and Officers shall perform their several Duties, under such Penalties for any Offence, as prescribed by the 9 Will. 3.

And whereas by an Act of this present Session; Intituled, *An Act for continuing certain Duties upon several Commodities to be Exported, &c:* some Doubt may arise, what Duty is charged upon Coals Exported from the West of Scotland, to Ireland or the Isle of Man, Enacted, That said Coals shall be charged with the same Duty, and no more than Coals Exported from the West of England to Ireland, and the Isle of Man.

ACT

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RECEIVED OF THE CUSTOMS IN ENGLAND
THE 10th OF JUNE 1712

ACT NUMB. 44

By 10. Anne Cap. 19. Anno 1712

*Act for laying several Duties upon
Sope and Paper made in Great Britain
or Imported into the same; and upon
Chequered and Stripped Linens Imported,
&c.*

FROM and after the 10th June 1712, during
the Term of 32 Years; Enacted, that there
shall be paid (over and above all other Duties) for
every Pound Weight Avoirdupois of Sope Imported,
the Sum of ———— l. 0. 0.

To be paid in ready Money by the Importers before
Landing of the same.

Sope Landed before due Entry made at the Custom
House where Imported, and Duties paid,
shall be forfeited, One Moiety to Her Majesty,
and the other Moiety to the Seizer or Informer.

The Duties to be Levied by such Rules; and
under such Penalties, as the present Duties upon
Sope Imported, are by any Law now in Force.

The Duty on Sope Imported, to be under the Management
of the respective Commissioners of the Customs in England and Scotland, and the respective

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Receivers-General of the Customs in England, and Scotland, to pay the Duties (necessary Charges of raising the same excepted) into the Exchequer in England, separate and distinct from other Branches.

Declared, That every Barrel of Sope ought to contain 256 Pound Weight, every Half Barrel 128 Pounds, and every Firkin 64 Pounds.

Further Enacted, That it shall be lawful to Export such Foreign Sope, giving Security before Shipping, that the same shall be Shipped and Exported, and not again Landed, in Great Britain; the Security to be taken by the Customer or Collector: such Sope Retained, shall be forfeited (over and above the Penalty of the Bond.)

Persons Exporting Sope, shall make Proof upon Oath, that the Duty of such Sope hath been paid (which Oath the Collector who received the Duty is required to administer) and thereupon the Customer or Collector, shall give to the Exporter, a Debenture expressing the Quantity of the Sope Exported; and the Exportation thereof being certified by the Searcher, the Collector who received the Duties, shall, upon producing the Debenture, repay the same: And if the Collector shall not have Money in his Hand to pay such Debenture, then the respective Commissioners are required, to cause pay the said Debenture, out of the Duties upon Sope, arising by this Act.

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Sope consum'd in making Cloths, Serges, K
fies, Bays, Stockings or other Woollen Manu
factures, an Allowance of $\frac{1}{3}$ of the Duties, to
made to the Persons who shall Employ, such So
as aforesaid.

From and after 24 June 1712, during the Term
of 32 Years, Enacted, That there shall be paid
for all Paper, Pastboards, Milboards, and Scale
boards, and all Books, Prints and Maps Importe
ed (over and above all other Duties payable for
the same) the several Duties after expressed, viz

Duty on Paper per Ream.

			lib.	sh.
Atlas Fine, the Ream.	-	-	0	16
Ditto . . . Ordinary	—	—	0	8
Imperial Fine.	—	—	0	16
Super Royal Fine.	-	-	0	12
Royal Fine.	-	-	0	8
Medium Fine.	-	-	0	6
Demy Fine.	—	—	0	4
Demy Second.	—	—	0	2
Demy Printing.	—	—	0	1
Fine Holland Royal.	-	-	0	3
Fine Holland Second.	-	-	0	2
Blue Royal:	—	—	0	2
Painted Paper	—	—	0	8
Cartridge Paper.	—	—	0	1
Elephant Fine.	—	—	0	8
Ordinary Elephant.	—	—	0	3
Fine large Post.	=	=	0	2

Fine

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First Fools Cap.	—	—	0 : 2 : 6
Second Fools Cap.	—	—	0 : 2 : 0
Halfard or Double Copy.	—	—	0 : 2 : 0
Chancery Double	—	—	0 : 2 : 0
Superfine Pot.	—	—	0 : 2 : 0
Second Fine Pot.	—	—	0 : 1 : 6
Genoa Royal.	—	—	0 : 3 : 3
Genoa Medium.	—	—	0 : 2 : 6
Genoa Demy Fine.	—	—	0 : 2 : 0
Genoa Demy Second.	—	—	0 : 1 : 6
Genoa Crown Fine,	—	—	0 : 1 : 6
Genoa Crown Second.	—	—	0 : 1 : 0
Genoa Fools Cap Fine	—	—	0 : 1 : 6
Genoa Fools Cap Second.	—	—	0 : 1 : 0
German Lombard.	—	—	0 : 1 : 0
German Demy.	—	—	0 : 1 : 6
German Crown	—	—	0 : 1 : 0
German Fools Cap.	—	—	0 : 1 : 0
Pastboards, Mildboards and Scale-boards, the Hundred Weight containing 112 Pounds.	—	—	0 : 5 : 0

And for all other Paper, White or Brown, or of any other Colour or kind whatsoever, which shall be Imported or brought in as aforesaid, (not being particularly charged in this Act (a Duty after the Rate of 20 Pound for every 100 Pound of the true and real Value of the same; and after that Rate, for a greater or lesser Quantity.

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For all Books, Prints and Maps printed or Wrought off, in any Parts beyond the Seas, Imported, bound or unbound (over and above the present Duties thereupon) a Duty after the Rate of 30 Pound for every 100 Pound of the true and real Value of the same; and after that Rate for a greater or lesser Quantity. The aforesaid Duties on Paper, &c. to be paid by the respective Importers thereof.

NOTE, By the 12 Anne Cap. 5. The above Duty of 30 Pound per Cent. is not to be charged upon Books and Prints Imported after 24 June 1714.

The Values of such of the said Paper Books, Prints and Maps, as are to pay Duties *ad Valorem*, shall be taken to be so much as such Imported Kinds are really Worth, to be Sold at the Port of Importation, without any Abatement for the Duties thereupon charged by this or any former Acts; and the respective Customer, Collector, Comptroller, &c. shall receive the Duties so payable *ad Valorem*, upon Oath of the Merchant or Importer, And such Oath to be administered in the same Manner and Form as is practised for ascertaining any Duties payable *ad Valorem* upon any other Commodities Imported.

The several Rates and Duties Imposed by this Act, on Paper, Pastboards, Mildboards, Scaleboards, &c. shall be paid in ready Money upon Entry before landing thereof. And in Case any of the said Paper, &c. shall be landed before Entry at the Custom

from House where Imported, and Duties paid, or without Warrant for Landing, such Paper, Pastboards, &c. so landed, shall be forfeited, One Moiety to the Use of Her Majesty, and the other Moiety to the Seizer or Informer.

The Duties upon the said Imported Paper, Boards, &c. shall be levied by such Rules and Methods, and under such Penalties as the present Duties upon Paper and Pastboards, &c. are by any Law now in Force.

The Duties Imposed by this Act upon Paper, Boards and Maps, shall be under the Management of the respective Commissioners of the Customs of England and Scotland; and the respective Receivers-General of the Customs, shall pay the Duties for the said Paper and Boards (necessary Charges for raising the same excepted) into the Exchequer in England, distinct and apart from all other Branches of the publick Revenues.

A Ream of Paper shall be understood to consist of 20 Quires, and each Quire of 24 Sheets; And all Sorts of Paper chargeable by this Act, under the aforesaid Denominations, shall be charged with the same Duties, altho' the Denominations by which they are now known, should be altered.

Enacted, That it shall be lawful to Export Paper, Pastboards, Mildboards, and Scaleboards that has paid the Duties charged by this Act, or for such printed, painted or stained Paper as aforesaid, upon giving Security before Shipping for Exportation,

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that such Commodities shall be Shipped and Exported, and not Relanded into any Part of *Britain*, which Security, the Customer or Collector is directed to take in Her Majesty's Name and to Her Use.

Provided, That if after Shipping, such Paper, &c. to be Exported, and giving Security as aforesaid, the same shall be Relanded in any Part of *Britain*, in such Case (over and above the Penalties of the Bond) all the Paper and Commodities so landed, shall be forfeited.

Persons Exporting any of the aforesaid Paper, Pastboard, Mildboard or Scaleboard, or any such printed, painted or stain'd Paper, to Foreign Parts, shall make Proof upon Oath, that the Duties thereof have been paid or secur'd (which Oath the Collector who received the Duties is required to administer) and thereupon the Customer or Collector shall give to the Exporter a Debenture, expressing the Quantities and Kinds of such Commodities so Exported; and the Exportation thereof being certified by the Searcher upon the said Debenture, the Collector appointed to receive the said Duties upon Paper (upon producing the Debenture so certified to him) shall forthwith repay the Duties received upon this Act, for the Paper, &c. so Exported, to the Persons or Agents so Exporting the same; And if the Collector shall not have Money in his Hands to pay such Debenture, then the respective Commissioners for the said Duties, are hereby

23 Since Anno 1702, &c.

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hereby required, to pay or cause to be paid the said Debenture out of any Duties arising by this Act.

For the Encouragement of Learning in the Universities of *Oxford* and *Cambridge*, Enacted, That so much Money as shall be paid for the Duty of Paper granted by this Act, and used in printing any Books in Latin, Greek, Oriental or Northern Languages within the Universities of *Oxford* and *Cambridge*, by Permission of the Vice Chancellors, shall be drawn back and repaid in Manner following, (that is to say) The chief Manager of the Press, in each of the said Universities, shall make Proof by Oath in Writing, before the Vice Chancellor, (who is impow'ed to administer the same) expressing the Kinds and Quantities of the Paper so used; and how much the Duties payable by this Act doth amount to; which Oath being certified by the Vice Chancellor, and produced to the Lord Treasurer or Commissioners of the Treasury, shall Issue their Orders to the respective Commissioners, to cause Payment to be made of so much as the Duties payable by this Act shall amount to.

And for the Encouragement of Learning, in the Universities of *Scotland*, Enacted, That so much as shall be paid for the Duty of Paper granted by this Act, and used in printing any Books in Latin, Greek, Oriental or Northern Languages, within the Universities of *Scotland*, by Permission of the Principal of the same, the Duties shall be

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drawn back and repaid in Manner following (that is to say) The chief Manager of the Press, shall make Proof upon Oath in Writing, before the Principal (who is hereby Impowered to administer the same) expressing the Kinds and Quantity of the Paper so used, and how much the Duty payable by this Act doth amount to, which Oath being certified by the Principal, and produced to the Lords of the Treasury, shall Issue their Orders to the respective Commissioners, to cause Payment to be made of so much as the Duties payable by this, shall amount to : And the Payments to be made without Fee, to the Persons appointed by the Principals to receive the same.

Further Enacted, That from the 20 July 1712, during the Term of 32 Years, There shall be paid upon Importation of all Chequered or Striped Linens, and upon Linens Printed, Painted, Stained, or dyed, after the Manufacture, or in the Thread, or Yarn before the Manufacture, in any Foreign Parts (over and above all other Duties payable for the same) a Duty after the Rate of 15 Pound for every 100 Pound of the true and real Value thereof, to be paid by the Importers.

The said Duty on Linens, shall be raised and paid, and brought into the Exchequer, by such Rules and Methods, and under such Penalties and Forfeitures as the aforesaid Duties upon Imported Paper, are by this Act to be paid; and all the Clauses contained in this Act, for raising and pay-
ing

21 Since Anno 1701, &c. 101

the Duties on Paper, shall be put in Execution for raising and paying the Duties on Importation of the aforesaid Linen.

After the Duties paid upon the said Chequered, Striped, Printed, Painted, Stained, and dyed Linens Imported, the respective Commissioners and Officers of the Customs, shall cause every Piece thereof, to be marked or stamped with a distinct Seal or Mark, to be used as this Act directs, to denote the Payment of the Duty.

Enacted, That it may be lawful to Export any of the said Linens, &c. that has paid the Duty charged by this Act, upon giving Security before Shipping, that the particular Quantities shall be Shipped and Exported, and not Relanded in *Great Britain*; which Security the Customer or Collector of the Port shall take in Her Majesty's Name, and to Her Use.

Provided, That if after Shipping such Goods, and giving Security as aforesaid, the same shall be Relanded in any Part of *Britain* (in such Case over and above the Penalty of the Bond) all the said Goods so landed, shall be forfeited.

Persons Exporting any of the aforesaid Chequered, Striped, Printed, Painted, Stained or Dyed Goods to Foreign Parts, shall make Proof upon Oath, that the Duties thereof have been paid or secur'd (which Oath the Collector of the Port of Exportation, is required to administer; and thereupon the Customer or Collector, shall give to the Exporter a Deben-

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Debenture, expressing the Quantities of the Checked and Striped Linens, and of the Painted, Printed Stained and Dyed Goods so Exported; and the Exportation thereof being certified by the Searcher upon the said Debenture, the Collector appointed to receive the said Duties (upon producing the said Debenture so certified to him) shall forthwith repay the Duties to the Persons or Agents so Exporting the same.

The respective Commissioners of the Customs, shall, on or before 20 July 1712, cause provide so many Seals or Stamps, with which the said Imported Linens shall be marked upon Payment of the Duties, and so cause the same be delivered to the proper Officer of the Customs for that Purpose. Counterfeiting Stamps, Felony.

Persons counterfeiting or forging any Stamp or Seal, made in Pursuance of this Act, being thereof convicted, shall be judged a Felon, and suffer Death, as in Cases of Felony, without Benefit of the Clergy. And Persons selling any printed, painted, stained or dyed Linens, &c. with a counterfeit Stamp thereon, knowing the same to be counterfeit, and being duly convicted, shall forfeit 100 Pound, and stand in the Pillory 2 Hours.

After 1st August 1712, no Cards or Dice to be Sold, or used in any Gaming House, unless the Paper and Thread inclosing the same, be marked; and unless one of the Cards of each Pack be also marked, on Penalty of 5 Pound.

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Since Anno 1702, &c. 107

ACT Numb. 45.

By 10 Anne Cap. 26. Anno 1712.

Act for laying Additional Duties on Hides and Skins, Vellom and Parchment, and New Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and for obviating Doubts concerning certain Payments in Scotland, &c.

IT is Enacted, That from and after 1st August 1712, during the Term of 32 Years, there shall be raised and paid upon Skins and Hides, and Pieces of Skins and Hides; and upon such made Wares Imported, the Duties hereafter expressed (over and above all other Duties now Payable,) that is to say

For Deer Skins dressed in Oyl or lib. sh. d.
Allom or otherwise, perfectly }
dressed, the Pound Wt. Avoir- } 0 : 0 : 3
dupois. ———— }

Loshee, Buffalo, Elk, or any other }
Hides dressed in Oyl, the Pound Wt. } 0 : 0 : 3

Russia Hides, the Pound Wt. - - - 0 : 0 : 1

Tanned Hides, and Tanned }
Calf Skins, the Pound Wt. } 0 : 0 : 2

Hides

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Hides of Horses, Mares, Geldings, dressed in Allom, Salt or Meal, or otherwise Tawed, the Hide or Skin.	0 : 1 : 0
Hides of Steers, Cows, or other Hides dressed as above, the Skin or Hide.	0 : 1 : 6
Calf Skins and Kipps so dressed, the Pound Weight Avoirdupois.	0 : 0 : 15
Slink Calf Skins so dressed with the Hair on, the Pound Wt.	0 : 0 : 1
Slink Calf Skins so dressed without the Hair, and for Dog Skins, the Pound Wt.	0 : 0 : 5
Cordivants, the Dozen, and so pro- portionally	0 : 4 : 0
Other Goat-Skins however way dres- ed, the Dozen, and so proportionally	0 : 4 : 0
Kid-Skins however way dressed, the Dozen, and so proportionally	0 : 0 : 6
Sheep Skins dressed in Oyl, the Do- zen, and so proportionally. —	0 : 1 : 6
Lamb Skins dressed, in Oyl the Do- zen, and so proportionally.	0 : 1 : 0
Sheep or Lamb Skins Tanned, the Dozen, and so proportionally.	0 : 0 : 9
Sheep or Lamb Skins dressed in Allom, Salt or Meal, the Dozen, and so proportionally.	0 : 0 : 6

For

For all other Hides and Skins and Pieces of Hides and Skins, not before mentioned, and for all Wares made into Manufactures of Leather, or into any thing, whereof the most valuable Part is Leather, 15 Pound for every 100 Pound of the true and real Value, and so proportionally, to be affirmed upon Oath of the Importer; which Duties are to be paid by the Importer of the said Hides and Skins, &c.

Further Enacted, That from and after 1st August, 1712, during the Term of 32 Years, the several Duties upon Vellom and Parchment Imported, are payable as hereafter expressed (over and above all other Duties now payable) that is to say.

	lib.	sh.	d.
Vellom, the Dozen Skins and so proportionally. —	0	3	0
Parchment, the Dozen Skins and so proportionally. —	0	2	0

The said Duty on Hides Skins, &c. Imported, to be raised and paid by such Ways and Means, and under such Penalties and Forfeitures, and subject to such Allowances, Drawbacks and Repayments, as the like Hides, Skins, &c. granted by 9 Anne Cap. 11. are prescribed.

And whereas some Doubts hath arisen upon the said Act of the 9 Anne, whether a Debenture could be given in Pursuance of the said Act by the Customor or Collector of the Customs, for $\frac{2}{3}$ of the Duties

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ties upon Hides and Calf Skins, shipped for Exportation, unless the Marks or Stamps, denoting the Payment of the Duty did appear; and it being found inconvenient, that the Exporters should be obliged to open their Bails or Packs of Leather at Exportation; It is therefore Provided, That upon Oath made by the Exporter that the Hides or Skins, contain'd in such Bails or Packs were marked with Marks or Stamps, denoting the Payment of the Duties by this and the former Act, and expressing how much the Duty payable by this and the former Act doth amount to, and expressing the Weight of the Hides and Calf Skins so exported: In such Case it may be lawful for the Customer or Collector to make forth a Debenture for the $\frac{2}{3}$ Parts of the Duties payable by the former Act, and this present Act, the Debenture being verified by the Searcher, attesting the Shipping such Hides and Skins, &c.

And whereas Provision is made, that a Drawback be allowed upon Tanned or rough Hides and Calf Skins upon their Exportation, but no Allowance is made for a Drawback on Hides or Calf Skins, that are Dressed or Curried, Enacted, That Hides or Calf Dressed or Curried, shall be intitled to a Drawback upon Exportation of a Penny per Pound.

Enacted, That from and after 1st August 1712, during the Term of 32 Years, there shall be Levied and paid upon all Starch Imported (over

and

Stile Anno 1702, &c. DIE

and above the present Duties) the Sum of two Pence for every Pound Weight.

That the Duties upon Imported Starch, shall be raised and paid and brought into the Exchequer by such Rules and Methods, and under such Penalties and Forfeitures; and with such Allowances, as the Duties upon Imported Soap granted by this Session of Parliament.

Persons Exporting Starch to Foreign Parts, shall make Proof upon Oath (which Oath the Customer or Collector, is Impowered to take) and thereupon the said Customer or Collector, shall give to the Exporter thereof, a Debenture expressing the Quantity of the Starch so Exported; and the Exportation being certified by the Searcher upon the Debenture, the Collector appointed to receive the Duty upon Starch in such Place where Exported, (upon producing the said Debenture so certified to him) shall forthwith pay the Duties received by Virtue of this Act, to the Persons or Agents so Exporting the same; and if the Collector shall not have Money in his Hands to pay such Debenture, then the respective Commissioners for the Duties of Starch are required to cause the Debenture to be paid out of the Duties arising by this Act.

Enacted, That from 16 June 1712, during the Term of 32 Years, there shall be raised and paid for all Coffee, Tea and Drugs, of what Kind soever, (Dying Drugs from Foreign Parts, and Turpen-

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pentine from the *British* Plantations excepted) Imported into *Britain* (over and above all other Duties) the several Rates and Sums following, that is to say.

For every Pound Weight Avoirdupois of Coffee, and so proportionally. } *lib. s^s d^s*

For every Pound Weight of Tea regularly Imported from the *East-Indies*. } *o : 1 : 0*

For every Pound Weight of Tea, from any other Place. } *o : 2 : 0*

For every Pound Weight of Tea, from any other Place. } *o : 5 : 0*

For all Kinds of Drugs Imported (except Drugs used in Dying, and Turpentine from the *British* Plantations) a Duty after the Rate of 20 Pound for every 100 Pound of the true and real Value of the same; which Duties upon Coffee, Tea and Drugs, shall be paid by the respective Importers.

And it is hereby Enacted, That the Values of such, chargeable by this Act, as had any particular Valuation set thereupon in the Book of Rates, annexed to the Act of Tonnage and Poundage made in the 12 Car. 2. shall be valued according to the Gross Valuations contained in the said Book, for Payment of the Duty after the Rate of 20 per Cent. by this Act charged without any Abatement, in respect of the Clause contained in the said Book

for

Drugs Imported in *English* built Shipping; and that all Unrated Drugs brought from the *East-Indies* shall be valued by the Price upon Sale at the Candle for Payment of the Duty by this Act granted, in the same Manner as are prescribed by the Laws now in Force, for Payment of the other Duties upon Unrated Goods from the *East-Indies*; and the Values of all other Drugs chargeable by this Act, shall be taken to be so much, as such Imported Kinds are really worth, to be Sold at the Port of Importation; without any Abatement for the Duties charged by this or former Acts; and the Customer, Collector or Officers of the Customs, shall receive the Duties of Drugs, so payable *ad Valorem* upon Oath of the Importer; and the Oath shall be administered in the same Manner as practised for ascertaining any Duties payable *ad Valorem*, by Oath of the Importer, upon any other Commodities.

NOTE: In the second Line of this Paragraph, after the Word such, is to be understood such Drugs.

To the Intent, the Duties on Coffee and Tea by this Act; may not be too Burdensom on the Importers; It is Provided, That after 16th June 1712, Coffee Imported from any Foreign Parts, and Tea Imported from the *East-Indies* shall upon Entry be Warehoused at the Charge of the Importers, to be approved by the Commissioners of the Customs: And so much of the Duties of the Coffee and Tea as (in Case of Exportation) would remain, or not be drawback by any former Laws

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now in Force, shall be paid down in ready Money by the Importers, who have Power to gather such Coffee as hath been usual, to make it Merchantable.

Coffee and Tea put into Warehouses, not to be carried thence upon any Account, other than aftermentioned, that is to say, Such of the said Coffee and Tea sold to be consumed in *Great Britain*, shall be delivered upon Payment of the Duties by this or other Acts (except so much as was paid as aforesaid) and such of the said Coffee and Tea, as shall be Exported, shall be delivered to the Importers or Buyers, upon Security to be taken by the Commissioners or Officers of the Customs, that the same shall be Exported, and not Relanded in *Britain*; which Security shall be discharged, upon Certificate produced to the Commissioners or Officers of the Customs, under the Seal of the chief Magistrate, or two known *British* Merchants beyond Sea, that such Coffee or Tea was there landed; or upon Proof by credible Persons, that such Coffee and Tea was taken by the Enemies, or perished in the Seas, the Examination thereof being left to the Judgment of the Commissioners of the Customs.

For preventing clandestine Importation of such Coffee and Tea as aforesaid, Enacted, That the said Coffee and Tea Imported, and not Entred and Warehoused as aforesaid, the same is adjudged to be clandestine Running, and unlawful Importation,

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and the Persons so offending, shall forfeit such Coffee and Tea, and 500 Pound; One Moiety to the Queen, and the other Moiety to the Seizer or Informer.

For preventing clandestine carrying any the said Coffee and Tea out of the Warehouses, Enacted; That the Keepers of the Warehouses (who shall be appointed by the Commissioners of the Customs at the Charge of the Importers) shall keep Books wherein they shall fairly Enter a true Account of all Coffee and Tea brought in and carried out of the Warehouses; with the Days and Times when brought in and carried out; and how much delivered to be consumed in *Britain*, and how much for Exportation, and at the End of every 6 Months, transmit an exact Account thereof, upon Oath to the Commissioners of the Customs, with an Account how much is remaining in the Warehouses: And the Commissioners are enjoyn'd within a Month after the same shall be transmitted, to appoint one or more Persons to inspect the Books and Warehouses; and examine the Accounts; and if upon Examination it shall appear, that any of the said Coffee was delivered out before Payment of the Duty, for such as shall be sold to be consumed in *Britain*, or giving Security for such as shall be delivered for Exportation; The Warehouse Keepers offending therein; shall be disabled to enjoy any publick Employment, and shall forfeit 100 Pound; One Moiety to the Queen;

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and the other Moiety to the Person who shall sue for the same.

Proprietors of the said Coffee and Tea so Warehoused, may affix a Lock to every such Warehouse; and to remain in their Custody; and in Presence of the Warehouse Keeper (who is obliged to attend) sort and receive out the said Coffee and Tea, in Manner following, That is to say, such as shall be sold for Consumption in *Great Britain*, upon paying the Remainder of the Duties; and such as shall be sold for Exportation, upon giving Security, as is before expressed.

After the said 16. *June 1712*, all the Duties (except so much as is paid in ready Money) for the said Coffee or Tea deliver'd to be consum'd in *Great Britain*, shall be paid upon such Delivery out of the Warehouse: And the Duties upon said Coffee or Tea, as shall be deliver'd for Exportation, and exported (except so much as was paid in ready Money) shall be discharg'd, and from thenceforth no Drawback shall be paid on Exportation of such Coffee or Tea.

Provided, That if the Importers of Coffee and Tea pay down all Duties, at Importation, they shall not be oblig'd to secure the same in Warehouses.

That the said Duties on Tea and Drugs (except Tea from the *East-Indies*) shall be raised and paid by such Rules and Methods, and under such Penalties and Forfeitures, and subject to such Al-

low-

allowances, as the Duties upon other Goods are by any Law now in Force to be levied.

Upon Exportation of the said Tea and Drugs, in 8 Months by *British*, or 9 Months by Aliens, to be accounted from the Importation of the Goods inward, and upon Proof by Oath, That the Tea or Drugs be the same for which Duties are paid or secured; in such case the Duties shall be repaid or Security vacated on a Debenture, regularly certified and sworn to.

Upon garbling and cleaning of Pepper and Coffee, Stones, or other Trash found among it may be destroy'd, and the Warehouse Keepers discharged of so much in their Books.

After 1st July 1712. during the Term of 32 Years, Enacted, That the following Duties shall be paid on Gilt and Silver Wire, imported (over and above all other Duties imposed thereon) that is to say,

	<i>lib. lb. d.</i>
For every Ounce Troy of Gilt Wire	0 : 1 : 0
For every Ounce Troy of Silver Wire	0 : 0 : 9

To be paid in ready Money by the Importers before Landing.

The said Duties upon Gilt and Silver Wire Imported, shall be Levied and brought into the Ex-

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chequer, by such Rules and Methods, and under such Penalties and Forfeitures, and with such Allowances as the Duties upon Imported Soap and Starch.

After 1st July 1712, Persons Exporting by way of Merchandize, any Gold or Silver Thread, or any Gold or Silver Lace, or Fringe made of Plate-Wire spun upon Silk, shall give Security before Exportation, that the particular Quantities of such Thread, Lace or Fringe, shall not be Relanded or brought again into *Britain*; and shall make Proof upon Oath, that the said Gold and Silver Thread, Lace or Fringes was made, after 1st July 1712 (Security to be taken in Her Majesty's Name, and the Oath to be administred by the Customer or Collector) that then in every such Case, the said Customer or Collector, shall give to the Exporter, a Debenture expressing the Quantities of such Gold and Silver Thread, &c. and the Exportation being certified by the Searcher, upon such Debenture, the Collector for the Duties upon Wire (upon producing the Debenture so certified to him) shall pay a Draw-back of 5 Shillings for every Pound Weight Avoirdupois of such Gold Lace, Thread or Fringe, out of the Duties on Wire in the Hands of such Collector, without Fee: And if the Collector shall not have Money in his Hands to pay such Debenture, then the respective Commissioners of the Duties on Wire, are required to cause pay the Debenture

out of the Duties on Gilt and Silver Wire, arising by this Act. Enacted, That during the Continuance of the Duties on Gilt and Silver Wire by this Act granted, no Gold or Silver Thread, Lace, Fringe, or other Work made thereof, shall be Imported, on Forfeiture, and a Penalty of 100 Pound, to be paid by the Importer for every Parcel so Imported, One Moiety to the Queen, and the other Moiety to the Seizer or Informer.

To the End the said Duties on Hides, Skins, Vellum and Parchment, Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, &c. may be duly raised (except necessary Charges of executing this Act,) Enacted, That the respective Commissioners and Officers, shall perform their several Duties under such Penalties and and Forfeitures, for any Offence, or misapplying the Monies by this Act as prescribed by the 9 Will. 3. Cap. 44. (*Book of Rates Page 570.*)

Whereas by an Act of 7 Anne Cap. 11. Intituled, *An Act for ascertaining and directing the Payment of the Allowances to be made upon the Exportation of Fish, Beef and Pork from Scotland, &c.* It is Enacted, That the Allowances therein granted, shall be paid out of any Her Majesty's Duties on Salt in Scotland, or out of the Revenues of Customs and Excise with Preference to all other Payments; the Charge of Raising and Managing those Revenues, & the Salaries and other Charges allowed by Her Majesty for keeping up the Court of Session and Justiciary,

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and Exchequer Court in *Scotland*, always excepted & forepris'd. And whereas since the Union, the Expence of keeping up the said Courts, could no otherwise be provided for, than out of the Duties of Customs and Excise; and Doubts may arise upon the Provisions made by the Act above recited : For obviating such Doubts, Enacted, That the Fees, Salaries and other Charges allowed by Her Majesty for keeping up the Courts of Session and Justiciary, and Exchequer Court in *Scotland*, are chargeable upon any Parts of the said Customs and Excise, preferable to all other Payments, the Charge of Management excepted; but so as not to prevent any Application of the Excrescence out of the said Customs and Excise appointed by former Laws.



ACT Numb. 46.

By 10. *Anne* Cap. 29. Anno 1712.

Act for better ascertaining and securing the Payments to be made to Her Majesty, for Goods Imported from the East-Indies, &c.

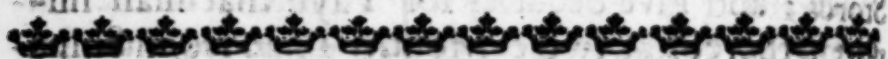
WHEREAS the United Company of Merchants of *England*, Trading to the *East-Indies*, do yearly Import great Quantities of Goods, the

the Species and Quantities whereof cannot be known, nor due Entries made, so as to ascertain the Customs, without being first landed and examined, to bring the Contents thereof into a Method, fit for the Computation of the Customs; for which Reason, it has been the Practice of all Companies Trading to the East-Indies, to Enter and Land their Goods by Bills, at Sight or Suffe-
rance; and give Security for Payment of the Customs thereof, at two 6 Months Time from the Im-
portation. And whereas some Doubts have arisen, concerning the Legality of the said Practice, Enacted, That it shall and may be Lawful for the said Com-
pany, to Enter such Goods at the Custom House by Bills at Sight or Suffe-
rance, and to give Secu-
rity under the common Seal for Payment of the Customs and other Duties, laid or to be laid upon all such Goods, as are rated in the Book of Rates, and upon Coffee, which is to be ascertained by Oath of the Importer, viz. for Payment of one Half thereof, at the End of 6 Months after the Report of the Master of the Ship, and for Payment of the other Half thereof, at the End of 12 Months after the Report shall be made as aforesaid. And the Commissioners and Principal Officers of the Customs, are required to grant the said Company, such Bills, at Sight or Suffe-
rance; and take such Security as aforesaid; and make such Allowances.

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as are to be made to other Merchants, paying their Customs at or before Landing their Goods.

Provided, That this Act shall not extend to alter the Method of paying the Duties of 15 per Cent. on Muslins and Callicoes, or the Duties upon any other Goods, which are to be ascertained by Sale at the Candle.



ACT Numb. 47.

By 12. Anne Cap. 9. Anno 1713.

Act for continuing an Act of the 3d and 4th Years of the Reign of Her present Majesty, Intituled, An Act for encouraging the Importation of Naval Stores, from Her Majesty's Plantations in America; and for encouraging the Importation of Naval Stores from North-Britain to South-Britain.

ENacted, That the said Act of the 3d and 4th Years of Her Majesty's Reign, Intituled, *An Act for encouraging the Importation of Naval Stores from Her Majesty's Plantations in America*, shall be continued from the Expiration of the said Act during

23 **Salutis Anno 1702, 800** 123

the Term of 11 Years, and from thence to the End of the next Session of Parliament.

And whereas, there are in several Parts of Scotland great Store of Pine and Fir-Trees, fit for Masts and for making of Pitch, Tar, Rozin, and other Naval Stores, Enacted, That after 1st September 1713. during the remainder of the Time, for granting Premiums to the Importers of Naval Stores from America, every Person that shall import from North-Britain to South-Britain, in Ships built in Great-Britain, any Trees fit for Masts, Yards or Bowsprights, or any Pitch, Tar, Rozin, or Turpentine in good and merchantable Condition, shall have a Premium according to the Rates following,

lib. sh. d.

Good and merchantable Tar per Ton containing Eight Barrels, and each Barrel to gage 31½ Gallons. — —	}	4 : 0 : 0

Good and merchantable Pitch per Ton, containing Twenty Hundred Weight neat to be brought in Eight Barrels. — —	}	4 : 0 : 0

Good and merchantable Rozin or Turpentine per Ton, containing Twenty Hundred Weight neat, to be brought in Eight Barrels. — —	}	3 : 0 : 0

Masts,

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Masts, Yards, Bowsprights per Ton, } lib. ss.
allowing Forty Foot to each }
Ton, Girt Measure according } 1 : 0
to the customary Way of mea- }
suring round Bodies -- -- }

Which several Rewards or Premiums are to be paid by the Commissioners of the Navy, who are to make Bills to be paid in Course upon Certificate of the Chief Officer or Officers of the Customs in *South Britain* where imported; such Bills to be made out and given to the Persons importing, within Twenty Days after Discharge, upon Certificate produced to the chief Officer of the Customs where imported; which Certificate shall be under the Hands and Seals of the Collector and Comptroller of the Customs, and such Naval Officer as Her Majesty shall appoint, or any Two of them residing in *North Britain*, that before the Departure of the Ship, the Persons employed in manufacturing such Naval Stores, or any Two of them had made Affidavit in writing before the Collector and Comptroller of the Customs in *North Britain*, and such Naval Officer as Her Majesty shall appoint, that such Naval Stores were truly and *bona fide* of the Growth and Produce of *North Britain*, in which Affidavit the Particular Quantities and Qualities of such Stores, with the Time when they were prepar'd and manufactur'd, the Proprietors Names, and Place where the same grew shall be fully specified and

con-

contain'd; which Affidavit, the Collector, Comptroller and Naval Officer, or any Two of them, are empowered to administer; and the same Affidavit to keep in their Custody, and in which Certificate a true Copy of such Affidavit shall be insert; as likewise upon Oath to be made in *South Britain* by the Master of the Ship, importing such Naval Stores, that the same were Laden in *North Britain*, that he knows or believes they were of the Growth of *North Britain*; provided, that the Preemption or Refusal of such Naval Stores be tendred to the Commissioners of the Navy upon Landing; and if within Twenty Days, the Commissioners shall not contract for the same, the Owners may otherwise dispose of them.

For preventing of fraudulent Importation of Foreign Naval Stores, in order to get the Premiums hereby granted, Persons making false Affidavits as to the Growth of the Naval Stores, or Counterfeiting the Affidavit or Certificate before describ'd, to suffer such Pains and Penalties as are incurred by Persons committing wilful Perjury, and likewise to forfeit *L 100*, One Moiety to the Queen, and the other Moiety to any Person who will sue for the same: And the Collector, Comptroller, or Naval Officer, making false Certificates, shall incur the same Penalties as for making a false Certificate for Goods and Merchandizes by the 13. and 14. Car. 2. Intituled, *An Act for preventing Frauds in the Customs, &c.*

Masters

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Masters of Ships fraudulently importing Naval Stores, as of the Growth of North-Britain, and shall demand a Reward for the same; such Master shall forfeit £ 100, and the Ship in which such Naval Stores shall be fraudulently imported.

ACT Numb. 48.

By 12. *Anne* Cap. 16. Anno 1713.

Act for the better Encouragement of making of Sail Cloth.

ENacted that after 20th July 1713. all Foreign made Sails and Sail Cloth or Canvas, entred as *Holland Ducks*, or *Vitry Canvas* (*Irish Canvas* excepted) imported into *Great-Britain*, shall pay a further Duty of a Penny per Ell over and above all other Duties payable for the same during the Space of Seven Years, and from thence to the End of the next Session of Parliament, to be Levied by such Methods, and subject to such Penalties as any Subsidy for other Goods imported.

And whereas Hemp and Flax draws back nothing of the Duties, when wrought into *British* Sail Cloth; Enacted, That out of the said Additional Duty of a Penny per Ell on Foreign made Sail Cloth, a Reward of a Penny per Ell shall be given for *British* made Sail Cloth exported by Way of

Mer:

21 Since Anno 1703, Sec. 117

Merchandize, the Exporter making Oath before the proper Officers of the Customs, that such Sail Cloth was made in *Britain*, and actually exported. *British* Sail Cloth (for which Reward is given) relanded, Forfeited, and Two Shillings for every Ell so relanded, One Moiety to Her Majesty and the other Moiety to the Seizer.



ACT Numb. 49.

By 12. *Anne* Cap. 18. Anno 1713.

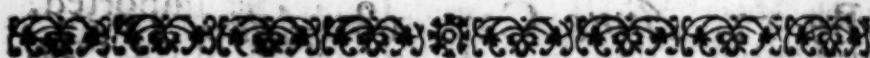
Act for making perpetual the Act made in the 6th Year of Her Majesty's Reign, for the Importation of Cochineal from any Ports in Spain; and for reviving a Clause in the 9th and 10th Will. 3. for allowing Foreign Copper-Bars Imported to be Exported.

WHEREAS, Cochineal being of the Growth of the *Spanish* West-Indies, is of principal Use in Dying Scarlets, Purples and other Colours, Enacted, That the Act made the 6 *Anne* Cap. 33. for allowing the Importation of Cochineal from *Spain*, during the War, is by this Act made perpetual.

And whereas by the 9 and 10 *Will. 3* and 5 and 6 *Anne*, no other Copper, than what is made of
Eng^r

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English Ore should be Exported, which proving Prejudicial to Trade, Enacted, That it may be Lawful to Export all such Copper-Bars as shall be Imported, and upon Exportation to draw back all Duties, except the Half of the old Subsidy as usual in other Goods; and to continue in Force during the Term of 14 Years. Provided, That no Drawback shall be allowed on Exportation of any Copper, but such as shall be Imported from the *East-Indies*, and Coast of *Barbary*.



ACT Numb. 50.

By 12. Anne Cap. 2. Anno 1714.

Act for allowing a Drawback upon Exportation of Salt to be made Use of for the Curing of Fish taken at North Seas, or at Isleland.

WHEREAS the Fishing for Cod in the North Seas and at *Isleland*, gives great Employment to the Navigation of this Kingdom: And whereas the said Fishing Trade cannot be so effectually carried on, unless Salt for Curing Cod taken there, may be had free of Excise, Enacted, That the Master of any Boat or Vessel, bound on a Fishing Voyage to the North Seas or *Isleland*,

may

Since Anno 1701, &c. 129

may take on Board such Quantities of *British* Salt, as he shall judge necessary for his Voyage, such Master paying or securing the Duties for the same; which Money shall be repaid, or Security discharge'd in Manner aftermention'd.

Officer of the Place where the Salt was made, shall deliver a Certificate to the Master of the Vessel under his Hand and Seal of the Quantity of Salt, shipp'd for the North Seas or *Isleland*, and that the Duties have been paid or secur'd.

That Cod-Fish, Ling or Hake, caught and cur'd at the North Seas or *Isleland* may be imported. Oath being made by the Proprietor of the Fish, or Master of the Vessel before the Salt-Officer; that the Fish so imported came from the North-Seas or *Isleland*, and were caught and cur'd there; and so as the said Fish at the Landing be tendred to the Officer of the Port, for said Duties to have Part of the Tail of each Cod-Fish, Ling or Hake cut off, that no Allowance for such Fish be obtain'd upon Exportation: And in case such Fish shall be Landed, before tendred to the Officer to have Part of the Tail cut as aforesaid; Fish so landed shall be forfeited, and double the Value to be recover'd of the Proprietor.

If any of the Salt, so made Use of in curing Fish shall remain, such Foul Salt shall be thrown over Board and destroy'd in presence of the Salt Officer, before the Collector shall sign his Certificate.

Salt so taken on Board for curing Fish, and not

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used, the Master may land such Salt upon Payment of the Duties, and Entry made within ten Days after his coming into Port. Master neglecting to pay Duties and making Entry as aforesaid, except in case of his being driven into Port or detain'd by Stress of Weather or contrary Winds, shall forfeit the Salt aboard, and double the Value, to be recovered of the Proprietor of the Fish, or Master of the Vessel.

Enacted, That the Master of such Boat or Vessel, upon producing to the Collector of the Salt-Duties for the Port where he Imports his Fish, such Certificate of the Quantity of Salt taken on Board, and that the Duties were paid or secured, and making Oath before said Collector of the Quantity of Salt in such Certificate mention'd, used in curing Cod-Fish, Ling and Hake, caught and cured at the North-Seas or *Isleland*, and that the said Fish have been all mark'd as aforesaid, such Master shall receive *gratis* from the Collector a Certificate of the same, which with a Certificate of Payment of the Duty of the Remainder of the Salt (if any Remainder) and being produced to the Collector of the Salt-Duties, where the Duties were paid or secured, such Security shall be discharged and the Money repaid.

Masters of Ships taking in *British* Salt for curing Fish in the North Seas or at *Isleland*, the Duties being paid or secur'd, and that the Vessel shall either Perish at Sea, or be taken by Enemies, in such

210th Endo 10 Nov 1714 A 0131

the Merchant or Owner of the Salt upon Proof made before the Justices of the Peace at the Quarter Sessions of the Loos of such Salt, shall receive from the Sessions a Certificate, that such Proof was made before them, and upon producing the said Certificate to the Officer where the Duty has been paid or secur'd, such Security shall be discharged, and Money repaid without Fee, *per off to be made in 9 mo.*

The Penalties and Forfeitures by this Act, are, One Moiety to the Queen, and the other Moiety to the Seizer.

ACT Numb. 51.

By 12 Anne Cap. 5. Anno 1714.

Act for taking away the New Additional Duty of 30 Pound per Cent. ad Valorem, imposed upon Books and Prints Imported by an Act made in 10th Anne.

WHEREAS by an Act made of the 10th Anne Cap. 19 a Duty of 30 per Cent. ad Valorem, was laid upon all Books and Prints Imported, which has tended much to the Discouragement of Learning, Enacted, That after the 24th June 1714, the said Duty of 30 per Cent. ad Valorem

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shall not be charged upon any Books or Prints Imported.

ACT Numb. 52.

By 12 Anne Cap. 8. Anno 1714.

Act for Encouraging the Tobacco Trade

WHEREAS by the 7 Will. 3. (Book of Rates Page 429) the Methods prescribed for Collecting the Impost Duty on Tobacco, granted by 1st Jac. 2. are altered and (among other Things) it is Enacted, That on Payment of the said Impost Duty on Tobacco, there be an Allowance of 8 per Cent. for the Merchants Encouragement, and Shrinkage in the Cellars, and 4 per Cent. in Consideration of Waste on Tobacco Exported.

And whereas there are several other Duties payable on Importation of Tobacco, but no Provision is made for giving any Allowance out of the same, in Consideration of Waste or Shrinkage, and it being reasonable that the Manner of Collecting the Duties on Tobacco, should be in one uniform Method, Enacted, That after 1st June 1714, during the Term of 5 Years, and from thence to the End of the next Session of Parliament, there shall be an Allowance of 8 Pound per Cent. made to the Merchant at Importation out of all the Du-

Since Anno 1702, &c. 133

ties payable on Tobacco, instead of the aforesaid 8 per Cent. and 4 per Cent. which said Allowances of 8 Pound per Cent. out of all the Duties, shall not be deducted from the Merchants on Exportation.

And whereas the Payment of the Subsidies, and Impositions on Tobacco at different Times according to the respective Acts of Parliament, is burthensom to Trade, and a Loss to the Revenue, Enacted, That after 1st June 1714, during the Term of 5 Years, all the several Subsidies and Impositions on Tobacco shall be due and payable at the End of 18 Months, to commence at the End of 30 Days after the Master's Report of his Ship, or to commence from the Merchants Entry of the Goods, within those 30 Days, which shall first happen; and the Bond or Bonds to be given for the same shall be made payable at the End of 18 Months.

Provided, That if the Importer shall upon Entry thereof, pay ready Money for any Part of the Duties, within the said 30 Days, or at any Time within the first 15 Months of the said 18 Months, to commence at the End of the 30 Days after the Master's Report, he shall in Lieu of all former Discounts made for prompt Payment, have an Allowance, of 10 per Cent. per Annum for the said 15 Months, or proportionally for so many intire Months of the said 15 Months, as shall then remain unexpired, but not to be allowed any Discount

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count after the End of 15 Months; nor for any Time, than a Month. And in Case after the Importer shall have given Security (which at his Election may be in one or more Bonds) to pay the Duties in 18 Months, and shall be desirous to discharge his Bond or any Part thereof in ready Money, sooner than 15 Months, he shall be abated for such prompt Payment, so much as the said Discount shall amount to, in Proportion to such Time; but not to be allowed any Discount after the End of 15 Months.

Provided, That nothing in this Act contained, is intended to take away the Allowances of 8 per Cent. in Consideration of Waste and Shrinkage, nor the Allowance of 5 in the hundred, out of the several Subsidies and Additional Duty.

And whereas several Merchants concerned in the Importation of Tobacco, are frequently under Difficulties, to give sufficient Security for Payment of the Duties, and the putting the same into Warehouses, may be an Ease to the Importers, and a Security to the Revenue, Enacted, That after the 1st of June 1714, during 5 Years, in case any Person Importing Tobacco of the *British* Plantations, shall pay in ready Money, the Subsidy of 2 Penny per Pound, due by the 12 Car. 2. and shall then desire to have the Tobacco put into Warehouses, under the Queen's and Merchants Locks, for Security of the Remainder of the Duty, the Merchant or his Servants, shall have free Access into the Warehouses at all seasonable Times; and the Customhouse Officers

Since Anno 1702, &c. 135

are required to attend without Fee: And the Commissioners or Principal Officers of the Customs, may permit the said Tobacco to be put in Warehouses, to be provided at the Merchants Charge, and first approved by the said Commissioners and Officers, upon the Merchants giving his Bond for Payment of the Duties, at the End of 15 Months.

And if the Importer of such Tobacco so lodged in the Warehouses, shall not within the said 15 Months, offer a sufficient Security for Payment of the Duties at the End of 18 Months, or by Debentures on Exportation of such Tobacco, or Payment of the Duties, for which his own Bond has been given, Discharge his Obligation, and that the Tobacco, or any Part thereof, shall remain in the Warehouse for want of Payment of the Duties, in such Case it may be Lawful for the Commissioners, or Principal Officers, to cause the said Tobacco so remaining, to be Sold by Inch of Candle first giving the Proprietor 14 Days Notice; the Product after such Sale, to be applied towards Payment of the Customs, and the Overplus to be paid the Proprietor.

Tobacco put into Warehouses and burnt or destroyed by Fire, during the Time it remains in the Warehouse, the Proprietors shall be allowed the Duties paid, and the Bond discharg'd for so much.

And the Remainder of the Duty, the Merchant of the Warehouse shall have free Access into the Warehouse at all reasonable Times, and the Customhouse Officers

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And whereas Her Majestys Revenue suffers great Prejudice, as well by Allowances for damaged Tobacco, as by obtaining a Drawback by Adventure, as if such Tobacco had been sound and good, and paid the Duties, Enacted, That after the 1st of August 1714. during the Term of 5 Years, no Allowance shall be made for the Duties on any Sort of Tobacco imported under Pretence of being corrupt or unmerchantable; and in case any Merchant shall refuse to make Entry, and pay and secure the Duties for such damaged Tobacco, he shall have Liberty to separate so much as he shall refuse to pay Custom for, and the principal Officers of the Customs shall cause such corrupt Tobacco to be weigh'd and publickly burnt or otherwise destroyed; and the Importer shall be discharg'd from paying any Duties for the same.

Provided, That the Importer of such damaged Tobacco, shall, as a Compensation for Freight and Charges, &c. have an Allowance of 25 Pounds Weight of Tobacco free of all Duties, for every Hundred Pounds of such damaged Tobacco so destroyed, and so in Proportion for a greater or lesser Quantity. The said Allowance of 25 Pounds for every hundred Pounds Tobacco shall be by Certificate, and the Officers to make and pay the same without Fee: The Tobacco mention'd in such Certificate not to be placed to the Merchants export Account, so as such Allowance of 25 Pounds for every 100 Pounds Tobacco does not exceed 150

21st March Anno 1702, Sec: A 137

Pounds upon any Hoghead of Arranotto, or 200 Pounds upon any Hoghead of sweet scented Tobacco.

Provided, That nothing in this Act shall hinder the Merchants having an Allowance for damaged Tobacco in such Manner as has been usual, so as such Allowances does not exceed 40 Pounds Tobacco upon any one Hoghead: And for dispatch of Business, such small Damages shall be viewed, and the Allowance made in the same.

And whereas it frequently happens, that divers Goods are brought into Her Majesty's Storehouses for want of being Entred, and the Duties not paid or secured as the Law directs, which Goods do remain there divers Years, until they are perished and of no Value, whereby the Queen hath lost the whole Custom: For prevention whereof, Enacted, That after 1st July 1714, the Commissioners of the Customs, shall, in all cases where Goods are brought into Her Majesty's Storehouses for Security of the Customs, as soon as they can, cause all such Goods, which have remained there for the Space of 12 Months, the Duties not paid or secured, to be Sold by Inch of Candle, and the Produce to be applied towards Payment of Freight, Primage and Warehouse Room, and other Charges next the Customs and Duties, and the Overplus to be paid the Proprietor, or other Persons authorized to receive the same.

And

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And whereas by an Act of 8 Anne Cap. 12 there were several Regulations to be complied with in Intitle the Exporters of Tobacco to their Debentures, which Regulations commenced the 27th of March 1710, by which Time the same could not be known in Scotland; several Parcels of Tobacco through Ignorance were Exported from thence, without regard to the Regulation laid down in the said Act, the Debentures of which Tobacco have been refused to be made forth, and allowed to the Merchants upon that Account only: Therefore Enacted, That Tobacco Exported from Scotland after 27 March 1710, and before the 16 April following, the Barons of Exchequer in Scotland, shall cause Debentures to be made forth, and allowed to the Merchants according to the Laws in Force before 27th March 1710.

And whereas there has been some Doubt, whether Deputations granted to Collectors, Surveyors or other Inferior Officers of the Customs, do remain in Force, upon the Death or Removal of any of the Commissioners of the Customs, by whom Deputations were granted, Enacted, That all Collectors, Surveyors, or other Inferior Officers of the Customs, who have been, or shall be Deputed or Appointed as afore said, shall be deemed to remain in their respective Offices, notwithstanding the Death or Removal of any the Commissioners of the Customs, who Deputed and Appointed such Officers until their Deputations shall by the said Commissioners be revoked, or made void.

ACT

And whereas by an Act of 8 Anne Cap. 13 there was made an Act for laying Additional Duties on Soap, and Paper, and certain Linens, and upon Starch and Exported Coals, &c. and for Allowances on Exporting made Wares of Leather, Sheep-Skins and Lamb-Skins.

ACT Num. 53.

By 12. Anne Cap. 9. Anno 1714.

Act for laying Additional Duties on Soap, and Paper, and certain Linens, and upon Starch and Exported Coals, &c. and for Allowances on Exporting made Wares of Leather, Sheep-Skins and Lamb-Skins.

Enacted, That from 2d August 1714, during the Term of 32 Years, there shall be Levied and Paid for every Pound Weight Avoirdupois of Soap Imported, ——— 1. 0. 0.

To be paid in ready Money by the Importer before Landing.

Further Enacted, That from 2d August 1714, during the Term of 32 Years; there shall be Levied and Paid for all Paper, Pastboards Millboards, and Scaleboards (Printed Books, Maps and other Prints always excepted) the several Duties after expressed, over and above all other Duties, viz.

- Atlas Fine. ———
- Ditto Ordinary ———
- Imperial Fine. ———
- Super Royal Fine. ———

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	lib.	sh.	p.
Royal Fine.	—	—	—
Medum Fine, the Ream.	—	—	—
Demy Fine.	—	—	—
Demy Second.	—	—	—
Demy Printing	—	—	—
Fine Holland Royal.	—	—	—
Fine Holland Second	—	—	—
Blue Royal.	—	—	—
Painted Paper.	—	—	—
Cartridge Paper,	—	—	—
Elephant Fine.	—	—	—
Ordinary Elephant,	—	—	—
Fine large Post.	—	—	—
Fine Fools Cap.	—	—	—
Second Fools Cap.	—	—	—
Bastard or double Copy.	—	—	—
Chancery Double.	—	—	—
Superfine Pot.	—	—	—
Second Fine Pot.	—	—	—
Genoa Royal	—	—	—
Genoa Medium.	—	—	—
Genoa Demy Fine per Ream	—	—	—
Genoa Demy Second.	—	—	—
Genoa Crown Fine:	—	—	—
Genoa Crown Second.	—	—	—
Genoa Fools Cap Fine.	—	—	—
Genoa Fools Cap. Second.	—	—	—
German Lombard.	—	—	—
German Demy;	—	—	—

Ger-

Since Anno 1702, &c.

141.

lib. sh. d.

German Crown. — — — 0 : 0 : 6

German Fools Cap, — — — 0 : 0 : 6

Pastboards, Millboards and Scaleboards — — — 0 : 0 : 6

the Hundred Wt. containing 112 Pounds. } 0 : 2 : 0

For all other Paper, White or Brown, Imported as aforesaid, and not particularly charged in this Act, a Duty after the Rate of 10 Pounds, for every 100 Pounds of the true and real Value of the same, and after that Rate for a greater or lesser Quantity, which said Duties are to be paid by the respective Importers.

After the 2d August 1714, during the Term of 32 Years, Enacted, That there shall be paid for all Chequered and Striped Linens; and upon all Linens, Printed, Painted, Stained or Dyed, after the Manufacture in any Foreign Parts (excepting Buckrams, Lawns, Canvas, Barras, and *Silesia* Neckcloth,) over and above all other Customs, a Duty after the Rate of 15 Pound for every 100 Pound of the true and real Value thereof.

After the 2d August 1714, during the Term of 32 Years, Enacted, That there shall be paid for every Pound Weight Avoirdupois of Starch Imported, — — — 1. 0 : 0

Over and above all other Duties to be paid by the respective Importers before Landing.

After the 2d August 1714, during the Term of 32 Years, Enacted, That there shall be paid for

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all Coals Shipped to be Exported beyonds the Seas
(Coals Exported to *Ireland*, the *Isle of Man*, or
of Her Majesty's Plantations excepted) the Duties
following.

For every Chalder of Coals New-
castle Measure (over and above
the present Duties) Exported
in Foreign Bottoms.

For every Chalder of Coals New-
castle Measure Exported in Bri-
tish Bottoms.

The aforesaid Duties upon Sope Paper, &c.
Chequered and Striped Linens Imported, or any
other Commodities before charged, and the Duties
upon Coals Exported, shall be under the Manage-
ment of the respective Commissioners and Officers
of the Customs in *England* and *Scotland*; and the
respective Receivers-General of the Customs in
England and *Scotland*, shall pay all the Monies they
receive for the said Imported Commodities (ne-
cessary Charges of raising the same excepted) into
the Exchequer, distinctly and apart from all other
Branches of the Revenue.

All the aforesaid Duties upon Sope, Paper, &c.
Chequered and Striped Linens; and upon Printed,
Painted, Stained and Dyed Silks, Callicots, Linens
and Stuffs, shall be Levied and secured by such
Ways and Methods, and under such Penalties,
and with the like Discounts, Allowances and

Draw-

Drawback, in such Manner as shall be Imposted on the same Commodities by the 10th *Ann. Cap. 9* And that the Duty on Starch by this Act be raised and paid by such Ways and Methods, and under such Penalties and Forfeitures, and with the like Discounts, Allowances and Drawback, as the Duties on Starch charged by the 10th *Ann. Cap. 26*

And that the Duties upon Coals Exported, shall be raised and paid by such Ways and Methods, and under such Penalties and Forfeitures, as the present Duties upon Exportation of Coals, or any other Customable Goods, are paid.

On or before 1st *August* 1714, proper Stamps or Seals shall be provided, and distributed by the respective Commissioners, as may serve to denote the Payment of the several Duties, by this and the former Act of 10 *Anne*, and may be altered or renewed by the said Commissioners, as often as there shall be necessary Occasion.

All the Powers in the 10th *Ann. Cap. 9* for paying the Duties on such Commodities before mentioned, as are by this Act charged with New or Additional Duties, shall be in Force, as fully and effectually, as if they were at large repeated in the Body of this Act.

To prevent the Relanding of Silks, Callicoes and Linens, Printed, Painted, Stained or Dyed in *Britain*, Enacted, That after the 1st *August* 1714, Exporters of such Silks, Callicoes or Linens, for which a Drawback is to be allowed, shall be obliged with the like Discounts, Allowances and Drawback

ged to give Notice to the proper Officers of the Customs, when and where he will pack up the said Goods, in order to be Exported. And the Commissioners of the Customs, are directed to cause such Officer to take Care to see such Seals, Stamps or Marks be taken off from every Piece intended to be Exported: And the said Officer shall take an Account of the Kinds and Quantities of Goods to be Exported, and make a Return thereof to the Officer appointed to receive the same without Fee:

And whereas Sope is more or less used in Washing or Scouring Sheeps Wool, or Lambs Wool, to be converted into Manufactures, and in finishing Woollen Manufactures, and whitening new Linen, Enacted, After the 1st August 1714, Sope used on any of the aforesaid Manufactures, chief Workman to make Proof upon Oath, before the Collector or Supervisor of the District, where such Sope shall be employed, specifying the Manufactures so made or whitened, and the Days between which, and the Places where the same were made, and the Quantities and Kinds of Sope employed therein, and that no Allowance was made before to such Manufactures of the Duties of the Sope payable by this Act; upon making such Affidavit, the Collector, out of the Monies in his Hands for Duties upon Sope, shall pay to the said Manufacturers, the whole Duties granted by this Act, for the Sope specified in such Affidavit, without Delay.

And

Since Anno 1701, &c. 145

And in case the Affidavit was administred by the Supervisor only, then upon Certificate thereof made and signed by him, the Collector shall repay the Duty on Sope by this Act as aforesaid; and in case the Collector, shall not have Money in his Hands to satisfy such Payments, then the Commissioners of the Duties on Sope, upon Certificate thereof from the said Collector, shall cause Payment to be made accordingly.

Affidavits, Affirmations and Certificates, touching the said Allowances, may be written on Paper not Stamped; and no Fee shall be required, demanded or taken, for making any Payment of the said Allowance for Sope consumed in said Manufactures, except 4 Pence for Writing every such Affidavit or Certificate, on Penalty of treble Damages to the Party grieved.

For preventing Frauds in obtaining the Allowances last mentioned, Enacted, That if any Person shall in such Affidavit or Affirmation, swear, affirm or allege any thing that shall be false and untrue, the Person offending therein, shall Forfeit treble the Value of the Allowance, $\frac{1}{5}$ to the Queen, and $\frac{2}{5}$ to the Informer or Prosecutor; and if any Person once convict of such Offence, shall again offend in the like Kind, and be convicted in any Court of Record at *Westminster*, or in any the Courts of *Scotland*, such Person, shall suffer as in Cases of willful and corrupt Perjury.

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After 1st August 1714, no Perfumer, Perumier, Maker, Barber, or Dealers in Hair Powder, shall make Use of, or offer to Sale, Powder mixed with Alabaſter, Talke, Plaister of *Paris*, whitning Lime (sweet Scents only excepted) on Forfeiture of the Hair Powder, and 50 Pound for every ſuch Offence ; One Moiety to HerMajeſty, and the other Moiety to the Seizer or Informer.

And whereas, by an Act of 9 *Anne* Cap. 11 certain Duties are laid on Tann'd Leather, and by another Act of the 10 *Anne* Cap. 26 further Duties are laid thereon, and by the ſaid Act only, $\frac{2}{3}$ of the reſpective Duties are to be drawn back upon Exportation of Boots, Shoes, Gloves or other Manufactures, which is found to be a Diſcouragement to the Manufacturer, Enacted, That after 2 August 1714, There ſhall in lieu of the $\frac{2}{3}$ of the ſaid Duties be allowed to the Exporter for all Tann'd Leather, which ſhall be Manufactured, and actually made into Wares, and Exported on a proper Debenture, and Security given, as by the ſaid Acts are preſcribed, the Sum of One Penny half Penny, for every Pound Weight to be paid out of the reſpective Duties of the 9 and 10 *Anne*.

And whereas ſome Doubts have ariſen, whether Sheep Skins, and Lamb Skins, Tann'd, Tawed or Dressed, ſhould have a Drawback on Exportation of $\frac{2}{3}$ of the Duties charged by the 9 *Anne*, Enacted, That Sheep Skins, and Lamb Skins, Tanned, Tawed, or Dressed as aforeſaid, ſhall upon Export-

Since Anno 1702, &c. 747

shall have an Allowance of of the Duty payable by Virtue of the said Act.



ACT Numb. 54.

By 12. Anne Cap. 16. Anno 1714.

Act to reduce the Rate of Interest without any Prejudice to Parliamentary Securities.

WHEREAS the reducing of Interest to 10, and from thence to 8, and thence to 6 in the Hundred, hath been found very Beneficial to Trade and Improvement of Lands, &c. Enacted, That no Person after 29 September 1714, upon any Contract, which shall be made after the said 29 September, take directly or indirectly for Loan of any Monies, Wares, Merchandize or other Commodities, above the Value of 5 Pounds for the Forbearance of 100 Pound for a Year, and so after that Rate for a greater or lesser Sum, or for a longer or shorter Time ; and all Bonds Contracts and Assurances, made after the Time aforesaid, whereupon there shall be reserved or taken, above the Rate of 5 Pounds in the Hundred, shall be utterly void : And that every Person (after the said 29 September) which shall take and receive by Means of any corrupt Bargain, Loan, Exchange,

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Chevizance, Shift or Interest of any Wares or Merchandize, or by any deceitful Means, or by any Covin, Engine, or deceitful Conveyance for the forbearing or giving Day of Payment of their Money for One whole Year, above 5 Pounds for the forbearing 100 Pounds for a Year; and after that Rate for a greater or lesser Sum, or for a longer or shorter Time, shall Forfeit for every such Offence, treble the Value of the Monies, Wares and Merchandizes so Lent, Bargained, Exchanged or Shifted.

Further Enacted, That all Scriviners, Brokers, and Solicitors, and Drivers of Bargains for Contracts, who shall after the said 29 September, take or receive directly or indirectly, any Money or other Reward for Brokage, Soliciting, Driving or Procuring the Loan of Money, above the Value of five Shillings for the Loan of 100 Pounds for a Year and so Ratably, or above 12 Pence, over and above the Stamp Duties, for making or renewing the Bond or Bill for Loan, or any Counterbond or Bill, concerning the same, shall Forfeit for every such Offence, 20 Pounds with Costs of Suit, and suffer Imprisonment for Half a Year; One Moiety to the Queen, and the other Moiety to them that will sue for the same.

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Since Anno 1701, &c.

ACT Numb. 55.

By 12. Anne Cap. 17. Anno 1714

Act for the speedy and effectual preserving the Navigation of the River of Thames, &c. and for ascertaining the Coal Measure.

WHEREAS the Preservation of the River of Thames, is of the utmost Importance; and whereas in the Year 1707, by a violent Inundation of the said River, there happned a great Breach in the Walls or Banks of Havering and Dagenham, in Essex, next adjoining to the said River, whereby 1000 Acres of Land, is overflowed, for Remedy whereof; it is Enacted, That after 10 July 1714, during the Term of Ten Years, there shall be paid by the Master of every Ship or Vessel, which shall come into the Port of London (except Colliers, Fishing Vessels, Ships or Vessels in Ballast only and Coasters) for every Ton of the Burden of such Ship for every Voyage Inward, $l. 0 : 0 : 3$

The Collectors thereof shall give to every such Master, a Receipt of the Sum paid, in order that it may be allowed by the Merchants or Freighters of the said Ship, who are directed to allow the same to the Master.

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And that every Coaster which shall come Into the said Port of London (except Colliers, Coal-Vessels, Ships in Ballast only and Fishing-Vessels) shall pay for each Voyage - - - 1. 0 : 3 : 0

And that there shall be paid by the Master of every Collier-Ship, laden with Coals or Culm, for every Chalders of Coals and Culm, imported within the said Port of London - - - 1. 0 : 0 : 1

Trustees may appoint Receivers of these Duties ; and the Persons so appointed shall keep a fair Account thereof, and once in every Month to pay the Sums received to the Treasurers appointed by the Trustees, who are to give Receipts for the same.

Treasurers to keep Books, in which all Monies received by Virtue of this Act, and Payments made by order of the said Trustees, shall be fairly entred, expressing the Names of the Persons from whom received, and to whom paid, and for what use such Payment was made: And that Four Times in every Year viz. 29th September, 25th December, 25th March and the 24th June, the Account from the Book shall be drawn out, and stated by the Treasurers, and delivered to the Trustees; which Trustees or any Nine of them, are empowered to discharge the Treasurers of such Monies he shall account for : And the Accounts with Copies of Contracts made by the Trustees, shall be delivered into each House of Parliament once in every Year, within Twenty Days after the opening of the Session.

That

That the Duties may be truly paid, Enacted, That no Customer, Collector or other Officer of the Customs in *London*, shall take any Entries, or for any Goods until the Duties shall be paid, and shall not permit any Ship to go out of the said Port of *London*, until the Master produce a Receipt under the Hands of the Collectors of said Duties. Officers of the Customs making Default in any of the Premises, forfeits Fifty Pounds.

Collectors appointed to receive the Duty, may go on Board any Ship to demand the Duties by this Act; and for non Payment to distress every such Ship and her Tackle, and the same to detain until they shall be satisfied; and in case of Delay of Payment of the Duties for Ten Days after any Distress, the Collector may sell the said Distress so taken and satisfy himself therewith, and the Overplus to be rendred to the Master.

And whereas the Practice in Port of *London*, in the Measurement of Sea-Coals Waterborn, hath usually been made by a Bushel, equal to a Bushel, and one Quart *Winchester* Measure: And whereas some Doubts have arisen touching the Measurement of Sea-Coals, Enacted, That the Bushel commonly called the Coal-Bushel, shall be made round, with a plain and even Bottom, and to be 19½ Inches from Outside to Outside, and to contain a *Winchester* Bushel and a Quart of Water: And after 1st August 1714. all Coals and Culm chargeable with any Duties by the *Winchester* Measure, shall be sold,

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measured and paid by the Chalder, containing 36 Bushels as aforesaid, heaped up, and no other; and so in Proportion for a greater or lesser Quantity.

And for the more easie ascertaining the Contents of the said Bushel, the Lord High Treasurer or Commissioners of the Treasury, shall cause an exact Bushel made of Brass, of the Dimensions aforesaid, and the same to be sealed and kept in Her Majesty's Exchequer as a Standard for the Purposes aforesaid, that recourse may be had thereto as Occasion shall require.

This Act not to charge Coasting-Vessels with any the Duties aforesaid; which shall load or unload within the Limits of the Port of London, described by an Act of the 1 Anne Cap. 26 Intituled, *An Act for Relief of Masters of Hoys and other Vessels carrying Corn and Inland Provisions within the Port of London.*

This Act not to charge any Passage-Boat, Weekly passing back and forward from Harwich to London.

And not to charge the Two Colchester Packet-Boats above Four Times in the Year with the said Duties of Three Shillings a Voyage, going Weekly from Wivenhoe to London, with Bays, Says and Perpetuana's, and from London to Wivenhoe with Wooll to be manufactured at Colchester.

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ACT Numb, 56.

By 12. Anne Cap. 18. Anno 1714.

Act for the preserving all such Ships and Goods thereof, which shall happen to be forced on Shore, or Stranded upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions.

WHEREAS by an Act in the 3d of Edward I. concerning Wrecks at Sea, It is Enacted, That where a Man, a Dog or a Cat escape quick out of the Ship, that such Ship, nor any Thing in them shall be adjudg'd a Wreck, but the Goods shall be kept by View of the Sheriff, Coroner or King's Bailiff, and delivered into the Hands of such as are of the Town where the Goods were found; so that if they Sue for those Goods, and after Proof that they were his, or perished within his keeping, they shall be restored to him without Delay, and if not they shall remain to the King; and he that doth otherwise shall be awarded to Prison, and make Fine at the King's Will.

And whereas great Complaints have been made by several Merchants, that many Ships of Trade after all their Dangers at Sea escaped, have unfortunately near Home run on Shore or been Strand-

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Stranded on the Coasts thereof; and that such Ships have been barbarously plundered, and their Cargoes Embezelled; and when any Part has been saved, it is has been swallowed up by exorbitant Demands for Salvage. For Remedy whereof, Enacted, That the Sheriffs, Justices of the Peace, Mayors, Bailiffs and other Head-Officers of Corporations, and Port-Towns next adjoining to the Sea, all Constables, Headboroughs, Tythingmen and Officers of the Customs, shall, upon Application made to them on behalf of any Commander of any Ship being in Danger of being Stranded or run on Shore, or being Stranded, are hereby required to command the Constables of the several Ports nearest to the Sea-Coasts, where any such Ship shall be in Danger, to Summon as many Men as shall be thought necessary for Preservation of such Ships and Cargoes; and if there be any Ship riding at Anchor near the Place where such Ship is in Distress, the Officers of the Customs and Constables, are required to demand of the Superior-Officers of such Ship, Assistance by their Boats, and such Hands as they can spare for the Preservation of the Ship in Distress; and in case of refusal, such Officer shall forfeit L 100.

And for the Encouragement of such Persons as shall give Assistance to Ships in Distress, Enacted, That the Collectors of the Customs, and the Master of any Ship, and others imployed for preserving such Ships, shall, within Thirty Days after the

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Since Anno 1702, &c. 111

Service performed, be paid a reasonable Reward for the same by the Master or Owner of the Ship in Distress, or by the Merchant whose Goods shall be saved; and in Default thereof, the Ship shall remain in the Custody of the Officers of the Customs, until such Time that all Charges be paid, and a reasonable Gratification made for their Assistance, or Security given to the Satisfaction of the Parties that are to receive the same. And in case after such Salvage, the Commander or Owner of the Ship, or Merchant whose Goods shall be saved, shall disagree with the Officers of the Customs touching the Monies deserved by the Persons so employed as aforesaid, the Master of the Ship, Merchant of the Goods, and Officers of the Customs, may nominate Three of the Neighbouring Justices of the Peace, who shall adjust the Quantity of the Monies to be paid the Persons employed in the Salvage of the Ship and Goods, and such Adjustments shall be binding to all Parties, and shall be recoverable in an Action at Law.

And in case it shall happen, that no Person appear to claim the Goods so saved, the chief Officer of the Customs where the Ship was so in Distress, shall apply to Three of the nearest Justices of the Peace who shall put him, or some other Responsible Person in Possession of the said Goods, such Justices taking an Account in Writing of the said Goods to be signed by such Officer of the Customs: And if the Goods be not claimed with-
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in Twelve Months by the Rightful Owner, then publick Sale shall be made thereof; and if perishable Goods, forthwith to be sold; and after Charges deducted, the Remainder with a fair and just Account of the whole, shall be transmitted to the Exchequer, there to remain for the Benefit of the Rightful Owner, who upon Affidavit made of his Right thereto to the Satisfaction of One of the Barons of Exchequer, shall, upon his order receive the same.

And if any Person besides those impowered by the Officers of the Customs, and Constables, shall enter on Board any Ship so in Distress without leave, or in case any Person shall molest them in the saving of the Ship or Goods, or when such Goods are saved, shall deface the Marks before the same be taken down in a Book, such Person shall within Twenty Days make double Satisfaction to the Party grieved, and in Default thereof, shall by the Justices of Peace, be sent to the House of Correction, to remain at hard Labour Twelve Months. Masters of Ships may repel by Force such Persons as shall without leave press on Board Ships in Distress as aforesaid.

And in case any Goods shall be found upon any Person that were Stolen from such Ships, he, she or they on whom such Goods shall be found, shall deliver the same to the Owner, and in Default thereof, shall pay treble the Value.

And

Since Anno 1702, &c.

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And if any Person shall make any Hole in the Bottom, or other Part of such Ships in Distress, or Steal any Pump belonging to them, or shall willfully do any Thing, tending to the immediate Loss of such Ship, such Persons are hereby made guilty of Felony without Benefit of the Clergy.

Provided, If any Officer of the Customs or his Deputy, shall, by Fraud abuse the Trust reposed in him, shall forfeit treble Damages and rendered incapable of any Employment relating to the Customs.

This Act shall take Effect after 1st August 1714, and shall be read Four Times in the Year, in all Parish Churches of every Sea-Port Town, upon the *Sundays* next before *Michaelmas-Day*, *Christmas-Day*, *Lady-Day*, and *Midsummer-Day* in the Morning, after the Prayers, and before the Sermon.

Provided, That this Act shall not extend to Prejudice Her Majesty, or any Grantee of the Crown, or other Person in relation to any Right, which they may claim to any Wrecks or Goods, shall be Flotsam, Jetsam or Lagan.

This Act to continue in Force Three Years, and from thence to the End of the next Session of Parliament.

Note, by the 4 of George, This Act is made perpetual.

ACT



ACT Numb. 57.

By 12. Anne Cap. 19. Anno 1714.

Act to explain a Clause in an Act of the 10. Anne, for laying several Duties on Sope and Paper, and upon Chequered and Striped Linens imported, so far as relates to Lawns, Canvas, Buckrams, Barras and Silefia Neckcloths.

WHEREAS by an Act of the 10. Anne, Intituled, *An Act for laying several Duties on Sope, &c.* It was Enacted, That there should be paid on all Chequered and Striped Linen, and upon all Linens Printed, Painted, Stained or Dyed after the Manufacture, or in the Thread or Yarn before the Manufacture, a Duty of L 15 for every 100 Pound of the true and real Value thereof. And whereas some Doubts have arisen, whether Lawns, Linens, Striped or Chequered being all White, and Neckcloths having Stripes at the End only, as also Barras, Striped or Chequered, and Buckrams, are liable to the above Duties; Declared, That all Lawns, Striped and Chequered Linens being all White, and Neckcloths striped at the End only, and also Barras or Packing Canvas

and

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and Buckrams, were not intended to be charged by the said recited Act upon the Importation thereof.

ACT Numb. 58.

By 12. Anne Cap. 21. Anno 1714.

Act to explain an Act of the 7. Anne, for enlarging the Capital Stock of the Bank of England, &c. so far as relates to unwrought Incle imported.

WHEREAS by an Act made in the 7. Anne, Intituled, *An Act for enlarging the Capital Stock of the Bank of England*, It is enacted, That *Europeans Linens, Sisters Threads, and Tapes or Incles*, shall be exempted from Payment of the Duties called the $\frac{2}{3}$ Subsidies. And whereas some Disputes have arisen between the Commissioners of the Customs, and the Importers of said Tapes and Incles by Means of the Uncertainty, whether the Exception of Tape or Incle mention'd in the said Act be only of Tapes that are wrought Incle, so that wrought Incle is hereby exempted from Payment of the said Duties, tho' manufactured beyond the Seas, and unwrought Incle, which employ great Numbers of Poor in manufacturing the same is charged with the said Duties, Enacted, That

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That the Exemption in the said Act in Relation to Tapes or Incles, shall extend to exempt European unwrought Incle, commonly known by the Name of Short Spinnal, entred at any Costumhouse after 10th July 1714.



ACT Numb. 59.

By 1. George Cap. 1. Anno 1714.

Act for the better Support of His Majesty's Household, and of the Honour and Dignity of the Crown of Great Britain.

ENacted, That the further Subsidy of Tonnage and Poundage, and other Duties upon Wines, Goods and Merchandizes, granted by the 9 Will. 3 (*Book of Rates* Pages 14) for his Life, and continued to Her late Majesty, by 1st Anne (*Book of Rates* Page 640) for her Life, shall after 1st August 1714, during the Life of our Sovereign Lord King George, be raised, levied, collected and paid unto His Majesty, during His Life, by such Ways and Means, and under such Penalties and Forfeitures, and by the same Rules, and with the same Allowances and Drawbacks, as are prescribed by the said Act of the 9 Will. 3 and 1st Anne.

ACT

2 Since Anno 1702, &c. A 100

ACT Numb. 60.

By 1 George Cap. 2. Anno 1715.

Act for continuing certain Duties on Hops, until the 1st of August 1715.

WHEREAS by an Act of the 9 Anne Intituled, *An Act for laying a Duty on Hops, a Duty of 3 Pence per Pound, is laid upon all Hops Imported, for Years, from the 1st June 1711; which Act is thought convenient to be continued; Enacted, That the said Act, and every Clause therein contained, shall be continued from 31st May 1715, until the 1st August 1715.*

NOTE, by 1st George Cap. 12. This duty is continued from 1st August 1715. for ever.

ACT Numb. 61.

By 1 George Cap. 5. Anno 1715.

Act for preventing Tumults and Riotous Assemblies, and for the more speedy and effectual punishing Rioters.

WHEREAS of late many Rebellious Riots and Tumults have been in divers Parts

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Parts of this Kingdom, &c. Enacted, That after 1st July 1715, If any Persons to the Number of 12 or more, being unlawfully, Riotously and Tumultuously assembled together, to the Disturbance of the publick Peace, and being required or commanded, by one or more Justices of the Peace, or by the Sheriff or under Sheriff of the County, or by the Mayor, Bailiff or other Head Officer, or Justice of the Peace of any City or Town Corporate, where such Assembly shall be, by Proclamation to be made in the King's Name, in the Form hereafter directed, to disperse themselves, shall, to the Number of 12 or more (notwithstanding of such Proclamation made) unlawfully and Tumultuously continue together, by the space of one Hour, after such Command made by Proclamation, that then such, continuing together, shall be adjudged Felony without Benefit of the Clergy.

That the Order and Form of the Proclamations, that shall be made by the Authority of this Act, shall be as hereafter followeth (that is to say) The Justice of the Peace, &c. shall among the said Rioters, or as near to them as he can safely come, with a loud Voice Command Silence, while Proclamation is making, and after that shall openly, and with a loud Voice, make or cause to be made, Proclamation in these Words, or like in Effect.

Since Anno 1701, &c. 163

Our Sovereign Lord the King, Chargeeth and Com-
mandeth, all Persons being assembled, immediately to
disperse themselves, and peaceably to depart to their Ha-
bitations, or to their Lawful Business, upon the Pains
contained in the Act made in the 1st Year of King
George, for preventing Tumults and Riotous Assem-
blies.

G O D Save the King

Justices of Peace, &c. on Notice of such Tumul-
tuous Assemblies, to resort to the Place, where
the same shall be, and there to make Proclamation
in Manner aforesaid.

Enacted, That if such Persons Tumultuously
assembled, shall not disperse within one Hour, Ju-
stices of Peace, &c. may seize and apprehend such
Persons: And if such Persons, shall happen to be
killed, maimed, or hurt in the seizing, dispersing,
or apprehending, Justice of Peace, &c. shall be free
and Indemnified.

Enacted, That if such Persons Tumultuously
assembled, shall demolish or pull down any build-
ing for Religious Worship, registred, according
to the Statute made in the 1st Will. and M. or any
Dwelling House, Barn, Stable or other out House,
shall be adjudged Felons: And Persons opposing
Proclamation to be made, shall be adjudged Fe-
lons. The County or Town, &c. to make up the
Damages, by pulling down Houses, &c. Enacted,
That this Act be read openly at every Quarter
Sessions.

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Sessions. And it is Provided, That no Person be prosecuted for any Offence by this Act, unless such Prosecution be commenced within twelve Months.

Enacted, That the Sheriffs and their Deputies, Stewarts and their Deputies, Baillies of Regalities and their Deputies, Magistrates of Royal Burroughs, and all other Inferior Judges and Magistrates, and all High or Petty Constables, within *Scotland*, shall have the same Powers, for putting this Act in Execution as the Justices of Peace, &c. for the other Parts of this Kingdom; and Persons convicted of the aforesaid Offences, to suffer Death and Confiscation of Moveables; and that all Prosecutions for repairing Damages, &c. shall be recovered by summar Action against the County, Stewartry, City or Burrough, where such Disorders shall happen; the Magistrates being Summoned in the Ordinary Form, and the Counties and Stewartries called by Edictal Citation at the Market Cross of the Head Burrough.

ACT

Since Anno 1702, &c.

ACT Numb. 62.

By 1 George Cap. 6. Anno 1715.

Act for making perpetual, an Act of the 7th and 8th Will. 3. Intituled, An Act, that the solemn Affirmation and Declaration of the People called Quakers, shall be accepted instead of an Oath in the usual Form ; and for appointing the Form of an Affirmation to be taken by the said People called Quakers, instead of the Oath of Abjuration.

E Nacted, That the Act made in the 7 and 8 Will. 3. (*Vide Book of Rates, Page 465*) and the Act made in the 13 Year of Will. 3 Intituled, *An Act that the solemn Affirmation and Declaration of the People called Quakers, shall be accepted instead of an Oath in the usual Form, and continued in Force, for ever, as to all Oaths by Law required.*

And whereas several Disputes have arisen, concerning the Effect of the Abjuration to be taken by the People called Quakers upon their solemn Affirmation as directed by the 6 Anne, Enacted, That in all Cases wherever the Effect of the said Abjuration Oath,

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may be legally tendred or required of Quakers, he or they, shall take the Effect thereof in the following Words, (that is to say)

I A. B. do truly and sincerely acknowledge, Profess, Testify and Declare, in the Presence of Almighty GOD, the Witness of the Truth of what I say, That King George is Lawful and Rightful King of this Realm, and of all other his Dominions and Countries thereunto belonging; and I do solemnly and sincerely Declare, That I do believe the Person pretended to be the Prince of Wales, during the Life of the late King James, and since His decease, pretending to be, and taking upon himself, the Stile and Tittle of King of England, by the Name of James the 3d, or of Scotland, by the Name of James the 8th, or the Stile and Tittle of King of Great Britain, hath not any Right or Tittle whatsoever, to the Crown of this Realm, nor any other the Dominions thereunto belonging: And I do renounce and refuse any Allegiance or Obedience to him: And I do solemnly Promise, that I will be True and Faithful, and bear true Allegiance to King George; and to him will be faithful against all Traiterous Conspiracies and Attempts whatsoever, which shall be made against His Person, Crown, or Dignity. And I will do my best Endeavour to disclose and make known to King George and His Successors, all Treasons and Traiterous Conspiracies; which I shall know to be made against him or any of them. And I will be True and Faithful to the Succession of the Crown against him the said James, and all other Persons whatsoever, as the same is and stands settled by an Act, Intituled, An Act
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for Declaring the Rights and Liberties of the Subject, and Settling the Succession of the Crown, to the late Queen Anne, and the Heirs of Her Body being Protestants. *And as the same by another Act, Intituled, An Act for the further Limitation of the Crown, and better securing the Rights and Liberties of the Subject, is and stands Settled & Intailed after the Decease of the said late Queen, and for Default of Issue of the said late Queen to the late Princess Sophia, Electress and Dutchess Dowager of Hanover, and the Heirs of Her Body being Protestants: And all these things I do plainly and sincerely acknowledge, Promise and Declare according to these express Words by me spoken, and according to the plain and common Sense and Understanding of the same Words, without any Equivocation, Mental Evasion, or secret Reservation whatsoever: And I do make this Recognition, Acknowledgement, Renou nciation, and Promise, Heartily, Willingly and Truly.*

Provided, that so much of this Act, as relates to the Affirmations to be made by the People called Quakers, shall be extended to Scotland forever, and to the Plantations belonging to Britain for 5 Years and to the End of the next Session of Parliament after the said 5 Years and no longer.

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A C T Numb. 63.

By I. George Cap. 13. Anno 1715.

An Act for the further Security of His Majesty's Person and Government, and the Succession of the Crown in the Heirs of the late Princess Sophia, being Protestants; and for Extinguishing the Hopes of the Pretended Prince of Wales, and his Open and Secret Abettors.

WHEREAS by an Act made in the Twelfth Year of the Reign of His late Majesty King William, of Glorious and Immortal Memory, Intituled, *An Act for the further Limitation of the Crown, and better Securing the Rights and Liberties of the Subject*, It was enacted, That the Crown and Regal Government of the Kingdoms of England, France and Ireland, and the Dominions thereunto belonging, with the Royal State and Dignity of the said Realm, and all Honours, Stiles, Titles, Regalities, Prerogatives, Powers, Jurisdications, and Authorities, to the same belonging and appertaining, after the Decease of His said Majesty, and of the Princess Anne of Denmark, and in Default of Issue of the said Princess Anne of Denmark, and of His said Majesty respectively, should be, remain, and continue to the Most Excellent Princess Sophia, Electress and Duchess Dowager of Hanover, Daughter of the most Excellent Princess Elizabeth late Queen of Bohemia, Daughter of our late Sovereign Lord King James the First, and the Heirs of the Body of the said Princess Sophia, being Protestants: And whereas also an Act was made in England, in the Thirteenth and Fourteenth Years of the Reign of the said King William, Intituled, *An Act for the further Security of His Majesty's Person, and the Succession of the Crown in the Protestant Line: And for Extinguishing the Hopes of the pretended Prince of Wales and all other Pretenders, and their Open and Secret Abettors*; whereby, amongst other Things, it was Provided, That all and every Person and Persons, mentioned in the said last recited Act, should take the Oath therein mentioned, and Subscribe the same, in the Manner, at the Times and Places, and under the Pains and Penalties there

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In Expressed; And upon the Demise of His late Majesty King William there was another Act made in the First Year of Her late Majesty Queen Anne, Intituled, *An Act to Declare the Alterations in the Oath appointed to be taken by the Act, Intituled, An Act for the further Security of His Majesties Person, and the Succession of the Crown in the Protestant Line; and for Extinguishing the Hopes of the pretended Prince of Wales, and all other Pretenders, and their Open and Secret Abettors; and for Declaring the Association to be Determined;* And for the same End there was another Act passed in the Fourth Year of Her said late Majesty Queen Anne, Intituled, *An Act for the better Security of Her Majesties Person and Government, and of the Succession to the Crown of England in the Protestant Line:* And whereas by the Treaty of Union, and Second Article thereof, It is Provided, That the Succession to the Monarchy of the United Kingdom of Great-Britain, and of the Dominions thereunto belonging, after Her said late most Sacred Majesty Queen Anne, and in Default of Issue of Her said Majesty, should be, remain, and continue to the most Excellent Princess Sophia, Electress and Dutches Dowager of Hanover, and the Heirs of Her Body, being Protestants, upon whom the Crown of England stood Settled by aforesaid Act, made in England in the Twelfth Year of the Reign of His late Majesty King William; pursuant to which Treaty and State of Union, there were sundry Acts made in the Reign of Her said late Majesty Queen Anne, for taking certain Oaths and Declarations, for Security of Her Majesties Person and Government; and Settling the Crown in the Protestant Line. And whereas the said pretended Prince of Wales hath Assumed the Stile and Title of James the Third, King of England, Scotland, and Ireland, in Open Defiance of the Provisions made for the Establishment of the Title and Succession of the Crown by the said Acts of Parliament, on which said Acts the Safety of Your Majesty's Royal Person and Government, the Continuance of the Monarchy of Great-Britain, the Preservation of the Protestant Religion, the Maintenance of the Churches of England and Scotland, as by Law Established, the Security of the Ancient and Undoubted Rights and Liberties, and the future Peace and Tranquillity of this Kingdom do (under God) entirely Depend: And whereas the said pretended Prince of Wales, since the Demise of the late Queen, in Prejudice of Your Majesties just Right and Title to the Imperial Crown of these Realms, has continued to Assume the said Name and Title of James the Third, King of England, Scotland, and Ireland, in manifest Violation of Your Majesties most Lawful and Rightful Title to the Crown, and of the Acts and Treaty abovementioned, made for Settling, and further Security of the same, and for Extinguishing the Hopes of him the said Pretender, and of all other Pretenders, and their Open and Secret Abettors. And whereas also several

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veral wicked and evil-minded Persons have, even since Your Majesty's happy Accession to the Throne, in Riotous, Seditious, and Treasonable Manner, taken upon them to give to the said Pretended Prince of *Wales* the aforesaid Name and Title: To the Intent therefore the said Acts may be for ever Inviolably Preserved, and that all future Questions and Divisions, by Reason of any pretended Titles to the Crown, may be prevented, we your Majesties most Dutiful and Loyal Subjects, the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, do humbly beseech Your most Excellent Majesty, That it may be Enacted; and be it Enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by Authority of the same, That all and every Person and Persons, as well Peers as Commoners, that shall bear any Office or Offices, Civil or Military, or shall receive any Pay, Salary, Fee or Wages, by reason of any Patent or Grant from His Majesty, or shall have Command or Place of Trust from, or under His Majesty, or from any of His Majesties Predecessors, or by His, Her, or Their Authority, or by Authority derived from Him, Her, or Them, within *Great Britain*, or in His Majesties Navy, or in the several Islands of *Jersey* and *Guernsey*, or shall be of the Household, or in the Service or Employment of His Majesty, or of His Royal Highness *George Prince of Wales*, or Her Royal Highness the Princess of *Wales*, or Their Issue, and all Ecclesiastical Persons, Heads or Governors, of what Denomination soever, and all other Members of Colleges and Halls in any University, that are or shall be of the Foundation, or that do or shall enjoy any Exhibition, (being of the Age of Eighteen Years) and all Persons Teaching or Reading to Pupils in any University or elsewhere, and all Schoolmasters and Ushers, and all Preachers and Teachers of Separate Congregations, all Constables, and every Person that shall Act as a Serjeant at Law, Counsellor at Law, Barrister, Advocate, Attorney, Solicitor, Writer in *Scotland*, Proctor, Clerk, or Notary, by Practising in any Manner as such in any Court whatsoever, who shall Inhabit, Relide, or be within the Cities of *London* or *Westminster*, or within Thirty Miles distant from the same, on the First Day of *Michaelmas*, Term next, at any Time during the said Term, shall personally appear before the End of the said Term in His Majesty's Court of Chancery, Kings Bench, Common Pleas, or Exchequer, and there in Publick and Open Court, between the Hours of Nine of the Clock and Twelve in the Forenoon, Take the Oaths herein aftermentioned; That is to say,

I A. B. do sincerely Promise and Swear, That I will be Faithful, and bear true Allegiance to His Majesty King GEORGE:

So help me God.

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I A. B. do Swear, That I do from my Heart Abhor, Detest, and Abjure, as Impious and Heretical, that Damnable Doctrine and Position, That Princes Excommunicated or Deprived by the Pope, or any Authority of the See of Rome, may be Deposed or Murdered by their Subjects, or any other whatsoever. And I do declare, That no Foreign Prince, Person, Prelate, State, Potentate, hath, or ought to have any Jurisdiction, Power, Superiority, Preeminence, or Authority, Ecclesiastical or Spiritual, within this Realm.

So help me God.

I A. B. do truly and sincerely Acknowledge, Profess, Testify, and Declare in my Conscience, before God and the World, That our Sovereign Lord King GEORGE, is Lawful and Rightful King of this Realm, and all other His Majesty's Dominions and Countries therunto belonging. And I do solemnly and sincerely Declare, That I do believe in my Conscience, that the Person pretended to be Prince of Wales, during the Life of the late King James, and since his Decease, pretending to be, and taking upon himself the stile and Title of King of England, by the Name of James the Third, or of Scotland, by the Name of James the Eighth, or the stile and Title of King of Great-Britain, hath not any Right or Title whatsoever to the Crown of this Realm, or any other the Dominions thereto belonging: And I do Renounce, Refuse, and Abjure any Allegiance or Obedience to him. And I do Swear, That I will bear Faith and true Allegiance to His Majesty King GEORGE, and Him will Defend, to the utmost of my Power, against all Traitorous Conspiracies and Attempts whatsoever, which shall be made against His Person, Crown, or Dignity. And I will do my utmost Endeavour to Disclose and make Known to His Majesty, and His Successors, all Treasons and Traitorous Conspiracies which I shall know to be against Him, or any of Them. And I do justly Promise, to the utmost of my Power, to Support, Maintain, and Defend the Succession of the Crown against him the said James, and all other Persons whatsoever; which Succession, by an Act Intituled, An Act for the further Limitation of the Crown, and better Securing the Rights and Liberties of the Subject, is and stands Limited to the Princess SOPHIA, Electress and Dutches Dowager of Hanover, and the Heirs of Her Body, being Protestants. And all these Things I do Plainly and Sincerely Acknowledge and Swear, according to these Express Words by me Spoken, and according to the Plain and Common Sense and understanding of the same Words, without any Equivocation, Mental Evasion or Secret Reservation whatsoever. And I do make this Recognition, Acknowledgment, Abjuration, Renunciation, and Promise, Heartily, Willingly and Truly, upon the true Faith of a Christian.

So help me God.

Unto which Oaths so taken, every such Person so taking the same, shall subscribe his Name, or if he cannot write, shall make his

his Mark; and during the Time of taking the said Oaths, all Pleas and Proceedings in the said respective Courts shall cease: And all and every the said respective Persons and Officers, not having taken the said Oaths, and Subscribed the same, as aforesaid, shall, on or before the Twenty Third Day of *January* next, at the General Quarter-Sessions for that County, Riding, Liberty, City, Borough, Town-Corporate, or Place, where he or they shall be, inhabit, or reside, on the First Day of *December* next, take the said Oaths in open Court, between the said Hours of Nine and Twelve of the Clock in the Forenoon, and subscribe his Name, or if he cannot write, make his Mark under the same.

And be it further Enacted by the Authority aforesaid, That all and every Person and Persons that shall be Admitted, Entred, Placed, or Taken, into any Office or Offices, Civil or Military, or shall Receive any Pay, Salary, Fee or Wages, by Reason of any Patent or Grant from His Majesty, or shall have Command, or Place of Trust, from or under His Majesty, or by His Authority, or by Authority derived from Him, within that Part of *Great-Britain* called *England*, or in His Majesty's Navy, or in the several Islands of *Jersey* and *Guernsey*, or that shall be Admitted into any Service or Employment in His Majesty's Household or Family, or of His Royal Highness *George* Prince of *Wales*, or of Her Royal Highness the Princess of *Wales*, or Their Issue, and all Ecclesiastical Persons, Heads or Governors, of what Denomination soever, and all other Members of Colleges and Halls in any University, that are or shall be of the Foundation, or that do or shall enjoy any Exhibition, being of, or as soon as they shall attain the Age of Eighteen Years, and all Persons Teaching or Reading to Pupils in any University, or elsewhere, and all Schoolmasters and Ushers, and all Preachers and Teachers of separate Congregations, High or Chief Constables, and every Person who shall Act as Serjeant at Law, Counsellor at Law, Barrister, Advocate, Attorney, Solicitor, Proctor, Clerk, or Notary, by practising in any Manner as such in any Court or Courts whatsoever, within that Part of *Great-Britain* called *England*, who shall, at any Time after the Tenth Day of *August*, One Thousand Seven Hundred and Fifteen, be Admitted into, or Enter upon any of the before mentioned Preferments, Benefices, Offices, or Places, or shall come into any such Capacity, or shall take upon him or them any such Practice, Employment, or Business, as aforesaid, shall within Three Months after he or they shall be Admitted into, or Enter upon any such Preferment, Benefice, Office, or Place, or come into such Capacity, or take upon him or them such Practice, Employment, or Business, as aforesaid, Take and Subscribe the same Oaths in One of the said Courts at *Westminster*, or at the General Quarter-Sessions of the County, City, or Place, where he or they shall Reside.

And

And be it further Enacted by the Authority aforesaid, That all and every Person or Persons, as well Peers as Commoners, who by Virtue of any Act or Acts made since the Union of the Two Kingdoms, were bound to Take and Subscribe the Oath of Allegiance, Subscribe the Assurance, and to Take and Sign the Oath of Abjuration, for and on Account of any Office, Civil or Military, or any other Cause or Occasion, within Scotland, shall, on or before the First Day of December, One Thousand Seven Hundred and Fifteen, Take and Subscribe the Oath of Abjuration abovementioned, and shall Take and Subscribe the said Oath of Allegiance, and Subscribe the Assurance, in the Words following, *videlicet*,

I A. B. do sincerely Promise and Swear, That I will be Faithful, and bear true Allegiance to His Majesty King GEORGE:

So help me God.

I A. B. do, in the Sincerity of my Heart, Assert, Acknowledge, and Declare, That His Majesty King GEORGE is the only Lawful and Undoubted Sovereign of this Realm, as well de Jure, that is of Right, King, as de Facto, that is, in the Possession and Exercise of the Government; And therefore I do sincerely and faithfully Promise and Engage, That I will, with Heart and Hand, Life and Goods, Maintain and Defend His Majesty's Title and Government, against the Person pretended to be Prince of Wales, during the Life of the late King James, and since his Decease, pretending to be, and taking upon himself the Stile and Title of King of England, by the Name of James the Third, or of Scotland, by the Name of James the Eighth, or the Stile and Title of King of Great-Britain, and his Adherents, and all other Enemies, who either, by open or secret Attempts, shall Disturb or Dispute His Majesty in the Possession and Exercise thereof.

And that in such Courts, and within such Times limited; before such Judges, in such manner, and to be Certified as in and by the several Acts generally abovementioned is directed.

And whereas certain Doubts and Scruples have arisen concerning the Sense and Meaning of the Clause following, contained in an Act made in the Sixth Year of Her late Majesty Queen Anne, Intituled, *An Act to make further Provision for Electing and Summoning Sixteen Peers of Scotland, to Sit in the House of Peers in the Parliament of Great-Britain; and for Trying Peers for Offences committed in Scotland; and for the further Regulating of Voters in Elections of Members to Serve in Parliament.* Whereby it is Enacted, That every Person who shall refuse to take the Oath last therein before recited, or being a Quaker, shall refuse to Declare the Effect thereof upon his Solemn Affirmation, as Directed by an Act of Parliament made in the Seventh Year of the Reign of His late Majesty King William, Intituled, *An Act*

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*Act that the Solemn Affirmation and Declaration of the People called Quakers shall be accepted instead of an Oath in the usual Form, (Which Oath and Declaration, the Sheriff, President of the Meeting, or Chief Officer taking the Poll at any Election of Members to Serve in the House of Commons, or any Place in Great-Britain, or Commissioners for Choosing Burgesses for any Place in Scotland, at the request of any Candidate, or other Person present at such Election, are hereby Impowered and Required to Administer) shall not be Capable of giving any Vote for the Election of any such Member to Serve in the House of Commons for any Place in Great-Britain, or Commissioners to choose a Burgess for any Place in Scotland: On Account of which Words, some have pretended to Vote in the Meetings of Free Elections in Scotland, at the Choosing of the President and Clerk of the Meeting, without taking the Oath mentioned in the last recited Act, whereby it has happened that Rolls of Electors have been unduly made up, and wrong Returns made: And also, whereas divers of His Majesty's good Subjects, who have given Convincing Marks of their Loyalty to His Royal Person and Government, have Scrupled to take the said Oath, apprehending that the Reference in the said Oath may be construed in some respect to be Inconsistent, with the Establishment of the Church in Scotland according to Law, and to a Clause concerning Oaths to be imposed in Scotland after the Union, contained in an Act made in the Parliament of Scotland, in the Year One Thousand Seven Hundred and Seven; Intituled, *An Act for Securing the Protestant Religion, and Presbyterian Church Government*; Which Act is Declared to be a Fundamental and Essential Condition of the Treaty of Union; To the end therefore that the said Scruples, and all Mistakes and Divisions on Account of the same, may cease, be it further Enacted and Declared by the Authority aforesaid, That every Person who shall refuse to take the aforesaid Oath of Abjuration, or being a Quaker shall refuse to declare the Effect thereof upon his solemn Affirmation, in manner aforesaid (which Oath and Declaration the Member last Elected for any County or Stewartry in Scotland, or in his Absence the Sheriff or Stewarts Clerk; until a Person be Chosen to preceed in the said meeting, according to the Directions contained in the Twenty first Act of the Third Parliament of King Charles the Second, Held in Scotland, Intituled, *Act concerning Election of Commissioners for Shires*, and after such Choice, the Person so chosen to Preceed, or any Person Chosen to Preceed in any Meeting of any County or Stewartry there, in which Rolls for Election shall happen to be made up, is hereby Authorized and Required to Administer, at the Request of any Candidate or other Person present at such Meeting for Elections before or after the Choosing of the President of the Meeting, or making up of the Rolls) shall not be Capable of giving any Vote*

Since Anno 1701, &c. 1751.

For the Election of a President of the Meeting, making up of the Rolls, or of any Member to Serve in the House of Commons for any Place in Scotland, or Commissioners to Choose a Burgess for any Place there; and further, That by no Words in the said Oath or Oaths, formerly imposed, contained, it is or was meant to Oblige His Majesties said Subjects to any Act or Acts any ways inconsistent with the Establishment of the Church of Scotland according to Law.

And be it further Enacted by the Authority aforesaid, That all Heads, Masters, and Members of Colleges, Halls, or Classes in the Universities of Saint Andrew, Glasgow, Aberdeen, and Edinburgh, and also all Probationers, or Licentiates of Divinity, before they Enter upon their Trials, or obtain Licences to Preach, and all School-masters in Scotland, shall Take and Subscribe the aforesaid Oaths, and Subscribe the aforesaid Assurance appointed to be taken for Offices, Civil and Military, and other Causes in Scotland, before such Judges, and obtain such Certificates, as in and by this Act, or the Acts whereunto Relation is hereby had, directed.

Provided, That nothing in this Act contained, shall extend to any Person now beyond the Seas, who, by Virtue of this Act, ought to take the said Oaths, so as such Person do, within Three Months after his Return to Great-Britain, take the said Oaths, and Subscribe thereunto, according to the Appointment of this Act.

And be it further Enacted by the Authority aforesaid, That all and every the Person and Persons aforesaid, that do or shall Neglect or Refuse to take the said Oaths, and Subscribe thereto, as aforesaid, in the said Courts and Places, and at the respective Times aforesaid, shall be *ipso facto* Adjudged Incapable, and Disabled in Law, to all Intents and Purposes whatsoever, to Have, Occupy, or Enjoy the said Office or Offices, Employment or Employments, or any Part of them, or any Matter or Thing aforesaid, or any Profit or Advantage appertaining to them, or any of them; and every such Office or Place, Employment or Employments, shall be Void, and is hereby Adjudged Void.

And be it further Enacted, That all and every such Person and Persons who shall Neglect and Refuse to take the said Oaths, within the Times, and at the Places aforesaid, and yet after such Neglect or Refusal, shall by himself or themselves, his or their Deputy or Trustee, Execute any of the said Offices or Employments after the said Time is expired, wherein he or they ought to have taken the said Oaths according to the true Intent and Meaning of this Act, and being thereof Lawfully Convicted in or upon any Information, Presentment or Indictment in any of the King's Courts at Westminster, or at the Assizes, upon Prosecution before the Court of Justiciary, or Circuits in Scotland, every such Person or Persons shall

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shall be Disabled from thenceforth to Sue or Use any Action, Bill, Plaint, or Information in any Court of Law, or to Prosecute any Suit in any Court of Equity, or to be Guardian of any Child, or Executor or Administrator of any Person, or Capable of any Legacy, or Deed of Gift, or to be in any Office within this Realm of Great Britain, or to Vote at any Election for Members to Serve in Parliament, and shall forfeit the Sum of Five Hundred Pounds, to be Recovered by him or them that shall Sue for the same, to be Prosecuted by any Action of Debt, Suit, Bill, Plaint, or Information, in any of His Majesty's Courts at Westminster, wherein no Escoign, Protection, or Wager of Law, shall lie, or any more than One Impar lance, and by Way of Summar Complaint before the Court of Sessions, or Prosecution before the Court of Justiciary in Scotland.

And be it further Enacted, That it shall and may be Lawful, to and for the respective Courts aforesaid, to Give and Administer the Oaths aforesaid, to the Person and Persons aforesaid, and upon due Tender of any Person or Persons to Take the said Oaths, the said Courts are hereby Required and Enjoynted to Administer the same; for the Taking and Subscribing the said Oaths, the proper Officer shall have, take, and receive of every Person, so Taking and Subscribing the said Oaths, the Sum of Two Shillings, and no more; of the Taking and Subscribing whereof a Register shall be kept in a Book to be provided for that Purpose, by the proper Officer, where the Names of all such Persons who shall Take and Subcribe the said Oaths, shall be fairly Written, and when they Took and Subscribed the same; to which said Register, any Person may Resort, and Inspect the same, without Fee or Reward.

And be it further Enacted, That it shall and may be Lawful, to and for Two or more Justices of Peace, or any other Person or Persons, who shall be by His Majesty for that Purpose specially appointed, by Order in the Privy-Council, or by Commission under the Great Seal, to Administer and Tender the Oaths herein, before appointed to be Taken, to any Person or Persons whatsoever, whom they shall or may Suspect to be Dangerous or Disaffected to His Majesty or His Government: And if any Person or Persons, to whom the said Oaths shall be so Tendred, shall Neglect or Refuse to Take the same, such Justices, or any other Person or Persons specially to be appointed as aforesaid, Tendring the said Oaths, shall certifie the Refusal thereof to the next Quarter-Sessions of the County, Riding, Liberty, City, Borough, Town-Corporate, or Place, in which such Refusal shall be made; and the said Refusal shall be Recorded amongst the Rolls of that Session, and shall be from thence Certified by the Clerk of the Peace of such County, Riding, Liberty, City, Borough, Town-Corporate, or Place, into

Since Anno 1702, 1801

His Majesty's Court of Chancery, or King's Bench, Court of Sessions, or Court of Justiciary in Scotland, there to be Recorded amongst the Rolls of the said Courts, in a Roll or Rolls, there to be provided and kept for that Purpose only; and that every Person neglecting or Refusing to Take the said Oaths, shall be from the Time of his Neglect or Refusal, Taken, Esteemed, and Adjudged a Popish Reculant convict, and as such to Forfeit and be proceeded against.

And to the Intent and Purpose, that no Person may avoid Taking the several Oaths in this Act particularly mentioned, upon any Pretence whatsoever, Be it further Enacted by the Authority aforesaid, That it shall and may be Lawful unto and for Two or more Justices of Peace, or any other such Person or Persons, who shall be by His Majesty for that Purpose specially Appointed, by Order in the Privy-Council, or by Commission under the Great-Seal, by Writing under their Hands and Seals, to Summon any Person to appear before them on a certain Day and Time therein to be appointed, to take the said Oaths; which said Summons shall be served upon such Person, or at his Dwelling-House, or usual Place of Abode, with one of the Family there: And if such Person, who shall be so Summoned, neglects or refuses to appear according to such Summons, That then upon due Proof to be made upon Oath of the serving the said Summons, which Oath such Justices, or any other Person or Persons, specially to be appointed as aforesaid, are hereby enabled to Administer, such Justices, or any other Person or Persons specially to be appointed, as aforesaid are hereby Required to Certifie the same to the next General Quarter-Sessions of the Peace to be holden for such County, Riding, Liberty, City Borough, Town Corporate, or Place, there to be entred upon the Rolls of the said Sessions, and if such Person who shall be so Summoned to Take the said Oaths as aforesaid, shall neglect or refuse to Appear and take the said Oaths at the said General Quarter-Sessions, the Names of the Persons so Certified being Publickly Read at the First Meeting of the said Sessions, That then and in such Case such Person shall be taken, esteemed, and adjudged a Popish Reculant Convict, and as such, to Forfeit and be Proceeded against as if such Person had actually refused to Take the said Oaths; and the same shall be from thence Certified by the Clerk of the Peace of such County, Riding, Liberty, City, Borough, Town-Corporate, or Place, into His Majesty's High Court of Chancery, or Kings-Bench, Court of Session, or Court of Justiciary in Scotland, there to be Recorded amongst the Rolls of the said Courts, in a Roll or Rolls there to be provided and kept for that Purpose only.

And be it further Enacted by the Authority aforesaid, That if any Head or Member of any College or Hall within either of the

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Universities of *Oxford* or *Cambridge* that are or shall be of the Poindition, or that do or shall enjoy any Exhibition, being of (or as soon as he shall attain) the Age of Eighteen Years, shall neglect or refuse to Take and Subscribe the several Oaths in this Act mentioned, according to the true Intent and Meaning of this Act, or to Produce a Certificate thereof, under the Hand of some proper Officer of the respective Court, and cause the same to be Entered in the Register of such College or Hall within One Month after having Taken and Subscribed the said Oaths; and if the Person in whom the Right of Election of such Head or Member shall be do Neglect or Refuse to Elect some other fitting or Proper Person in the Place or Stead of such Head or Member so neglecting and refusing to Take and Subscribe the said Oaths, as aforesaid, by the Space of Twelve Months after such Neglect or Refusal, That then and from thenceforth, it shall and may be Lawful unto and for the King's most Excellent Majesty, His Heirs and Successors, under the Great Seal or Sign Manual, to Nominate and Appoint some fitting Person, Qualified according to the Local Statutes of such College or Hall, to Succeed to the Place of such Person who shall neglect or refuse to Take and Subscribe the said Oaths; and that every Person so to be Nominated and Appointed, shall have and enjoy such Place to which he shall be Nominated and Appointed, as aforesaid, to all Intents and Purposes whatsoever, and all Benefits, Privileges and Advantages to the same belonging and appertaining as if such Person had been Elected and Chosen by the proper Electors of such College or Hall

And be it further Enacted by the Authority aforesaid, That the Head of any College or Hall in either of the Universities, or other Person or Persons Lawfully Authorized to Admit, shall refuse or neglect to Admit such Persons, so Nominated and Appointed under the Great Seal or Sign Manual, as aforesaid, by the Space of Ten Days after the such Admission shall be demanded of him or them, who ought to make such Admission, to such Place as he shall be Nominated to, as aforesaid, That then and in such Case the Local Visitor or Visitors of such College or Hall is hereby Authorized and Required to Admit and Place such Person so Nominated and Appointed, to such Place as he shall be Nominated to, as aforesaid, within the Space of One Month after the same shall be Demanded of such Visitor; and in case such Visitor shall neglect or refuse to Admit, as aforesaid, during the Space of One Month after the same is Lawfully Demanded of such Visitor, That then it shall and may be Lawful to and for the Court of King's Bench at Westminster, to Issue out a Writ of *Mandamus* to be directed to such Visitor or Visitors, to Admit such Person to such Place, and to proceed upon the said Writ, according to the Course of the said Court in such Cases.

Provided always, That any Person who, by any Neglect or Re-
fusal according to this Act, shall lose or forfeit any Office, may be
capable of a new Grant of the said Office, or of any other, and
have and Hold the same again, such Person Taking the said Oaths
in such Manner, as aforesaid, so as such Office be not Granted to,
or actually Enjoyed by some Person at the Time of Regranting
thereof.

Provided also, That nothing herein contained shall be construed
to extend to any Person in His Majesty's Service on Board the
Fleet, or to any Person whatsoever who shall go beyond the Seas
before the First Day of November next, so as such Person take the
said Oaths, and Subscribe thereunto, as aforesaid, according to
the Appointment of this Act, within Three Months after his
Return.

And be it further Enacted by the Authority aforesaid, That from
and after the Twenty ninth Day of September, in the Year of our
Lord One thousand seven hundred and fifteen, no Person that now
is, or hereafter shall be a Peer of this Realm, or Member of the
House of Peers, shall Vote, or make his Proxy in the House of
Peers, or Sit there, during any Debate in the said House of Peers;
nor any Person that now is, or hereafter shall be a Member of the
House of Commons, shall Vote in the House of Commons, or Sit
there, during any Debate in the said House of Commons, after
their Speaker is Chosen, until such Peer or Member shall, from
Time to Time, respectively take the Abjuration Oath aforesaid,
instead of the Oath of Abjuration, which before by Law ought to
have been Taken, in such manner, and together with such other
Oaths, and Declaration against Transubstantiation, as the said for-
mer Oath of Abjuration ought to have been Taken.

And be it further Enacted, That if any Person that now is, or
hereafter shall be a Peer of this Realm, or Member of the House
of Peers, or Member of the House of Commons, in this or any suc-
ceeding Parliament, and after the said Twenty ninth Day of Sep-
tember, presume to Vote, or make his Proxy, not having Taken
the said Oath, and Subscribed the same, as aforesaid, every such
Peer or Member so offending, shall be disabled to Sue, or use any
Action, Bill, Plaint, or Information in any Court of Law, or to
prosecute any Suit in any Court of Equity, or to be Guardian of
any Child, or Executor or Administrator of any Person, or be ca-
pable of any Legacy or Deed of Gift, or to be in any Office within
the Realm of Great-Britain, or to Vote at any Election for Members
to serve in Parliament, and shall Forfeit the Sum of Five Hundred
Pounds, to be Recovered by him or them that shall Sue for the
same, to be Prosecuted by Action of Debt, Suit, Bill, Plaint, or
Information in any of His Majesty's Courts at Westminster, wherein

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no Effoign, Protection, or Wager of Law shall ly, or any more
~~that~~ One Imparlance, and by way of Summar Complaint before
the Court of Sessions, or Prosecution before the Court of Justiciary
in Scotland.

Provided, That neither this Act, nor any Thing therein con-
tained, shall extend, be judged, or interpreted to Take away or
make Void any Office of Inheritance, so as such Person or Person
having an Office of Inheritance, do or shall Substitute and Appoint
his or their Deputy or Deputies, and such Deputy or Deputies shall
qualify him or themselves, according to a Proviso in the Act made
in the Five and Twentieth Year of the Reign of King Charles the
Second, intituled, *An Act for Preventing Dangers which may happen from*
Popish Recusants, and so as such Deputy or Deputies do likewise
Take and Subscribe the Oaths in and by this present Act required
and expressed, and so as such Deputy or Deputies be, from Time
to Time, approved of by the King's Majesty under His Privy
Signet.

Provided, That no Office of Inheritance in Scotland shall be For-
feitable otherwise than according to the Laws now in Force there.

Provided always, That this Act, or any Thing therein contain-
ed, shall not extend to the Office of any Tythingman, Head-
borough, Overseer of the Poor, Church-wardens, Surveyors of the
Highways, or any like Inferior Civil Office, or to any Office of
Forrester, or Keeper of any Park, Chace, Warren, or Game, or
Bailiff or any Manor or Lands, nor to any like private Offices, nor
to any Person or Persons having only any the before mentioned
or the like Offices, for or upon Account of such Offices only.

Provided always, That this Act, or any Thing therein contain-
ed, shall not extend to any Person who hath, since His Majesty's
happy Accession to the Throne, taken the Oaths of Allegiance
and Supremacy, and the Abjuration Oath, in any of the said Courts
at Westminster, or at the General Quarter-Sessions of the Peace, or
in either Houses of Parliament, unless by Reason of such Person
having some New Office or Employment, or his coming hereafter
under some of the Qualifications which require the Taking of the
Oaths before mentioned, by Virtue of this Act, or any other Law
now in being.

Provided always, and be it Declared and Enacted, That all Per-
sons whatsoever, who, by Virtue of any Law now in being, are
or would be obliged, if this Act was not had or made, to Receive
the Sacrament according to the Usage of the Church of England,
and to make and subscribe the Declaration against Transubstantia-
tion, or either of them, on any Occasion whatsoever, shall continue
obliged, in all such Cases, to receive the said Sacrament, and
make and subscribe the said Declaration, together with the Oaths

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appointed by this Act, in such Manner, and under such Penalties in Case of Neglect, as is Required by any former Law.

Provided always, and be it Enacted by the Authority aforesaid, That all and every Person or Persons, who shall, on or before the First Day of December next, take and subscribe the Oaths in such Manner as is appointed in this Act, and also Receive the Sacrament of the Lord's Supper according to the Usage of the Church of England, and make and subscribe the Declaration against Transubstantiation, in those Cases where the Sacrament ought to have been Received, and the said Declaration ought to have been made and subscribed, and has been neglected, shall be and hereby be Indemnified from and against all Penalties, Forfeitures, Incapacities, and Disabilities incurred by any former Neglect or Omission of taking or subscribing the Oaths, or Receiving the Sacrament, or subscribing the aforesaid Declaration, according to any former Act or Acts concerning Persons in Offices or Places of Trust, and is, are, and shall be fully and actually Recapacitate and Restored to the same State and Condition as before such Neglect or Omission.

Provided also, That all and every Person who has, at any Time since His Majesty's happy Accession to the Crown, taken the Oaths, and taken and subscribed the Abjuration, and also subscribed the Declaration, and Received the Sacrament, in such Cases where the Sacrament ought to have been Received, and the said Declaration ought to have been subscribed, according to any Act or Acts concerning Persons in Offices or Places of Trust, shall likewise be, and are hereby Indemnified, as aforesaid, though the same has not been within the Time appointed by Law.

Provided always, That no Person or Persons, who by Reason of any such Neglect or Omission, hath or have left or forfeited any Office, Benefice, Place, Dignity or Employment whatsoever, to which any other Person or Persons hath or have been preferred or promoted, shall be Restored to such Office, Benefice, Place, Dignity, or Employment; Any Thing herein contained to the contrary notwithstanding.

Provided always, That any Person or Persons who shall become Popish Recusants Convict, by Virtue of any Thing in this Act contained, and shall at any Time thereafter take and subscribe the Oaths, and make and subscribe the Declaration, and subscribe the Assurance, in such Manner, and in such Place, as is appointed by this Act, shall be and are hereby, from such Time discharged from such Conviction.

Provided always, That the Oath of Abjuration, and the Assurance in this Act contained, shall in all Cases be taken to be in lieu of the Oath of Abjuration, and the Assurance formerly appointed.

And whereas in and by an Act of Parliament made in the last

Sessions of Parliament, and in the First Year of His Majesty's Reign, Intituled, *An Act for the better Support of His Majesty's Honour and of the Honour and Dignity of the Crown of Great-Britain*, It is Enacted, That the Lord High Treasurer of Great-Britain, or Commissioners of the Treasury for the Time being, should, and are hereby Authorized and Required, out of any Monies Granted, or to be Granted by Parliament, for the Use of the Publick, forthwith to issue and pay the Sum of One Hundred Thousand Pounds, to any Person or Persons, who should Seize and Secure the Person of the Pretender, whenever he should land, or attempt to land in any of His Majesty's Dominions: To the End that the Encouragement and Reward for a Service so important, may be rendred sure and effectual, Be it Enacted by the Authority aforesaid, That the Lord High Treasurer of Great-Britain, or the Commissioners of the Treasury for the Time being, shall and are hereby Authorized and Required, out of any Monies Granted, or to be Granted by Parliament, to the Use of the Publick, forthwith to Issue the Sum of One Hundred Thousand Pounds to any Person or Persons being Natives or Foreigners, who shall Seize or Secure, Alive or Dead, the Person of the Pretender, whenever he shall land, or attempt to land in Great-Britain, or Ireland, or any other His Majesty's Dominions; And if any of the Persons who have Adhered to or Assisted, or who shall Adhere to, or Assist the said Pretender, shall Seize and Secure him, as aforesaid, he or they who shall so Seize and Secure him, shall have His Majesty's Gracious General Pardon, and shall also receive the said Reward, to be paid in Manner aforesaid.

And be it further Enacted, That in Case any Person or Persons, Natives or Foreigners, shall happen to be Killed in Seizing or Securing, Alive or Dead, the Person of the said Pretender, as aforesaid, That then their Executors or Administrators, or such Person or Persons, to whom the Right of Administration of the personal Estate of each Person so Killed shall belong, shall have and receive respectively the same Share and Proportion of the said One Hundred Thousand Pounds, as their several and respective Testators or Intestates would have been Entitled unto, had they been Living.

And it is further Enacted, That it shall and may be Lawful for His Majesty to Grant a Commission or Commissions, under the Great Seal of Great-Britain, to such Person or Persons as to Him shall seem meet, to Impower him or them to Administer the Oaths of Allegiance and Supremacy, and of Abjuration, in this Act mentioned, to all and every Officer and Officers in His Majesty's Service, either by Sea or Land, and all and every Seaman and Seamen, and private Soldiers; and such Sea and Land-Officers, and Seamen,

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Seamen, and Soldiers, are hereby Enjoined and Required to take the same, upon the Pains and Penalties in this Act mentioned in Case of Refusal thereof; and that upon Taking the said Oaths such Officer and Officers, Seamen and Soldiers, do subscribe the same upon a Roll to be kept by the Person or Persons who shall Administer the same; which Roll, such Person as hath or shall have the Keeping thereof, shall on or before the Twelfth Day of February, One thousand seven hundred and fifteen, deliver into the Office of the Petty-Bag in the Court of Chancery, there to be kept upon Record.

Provided always, That no Seaman, or Soldier, under the Degree of a Commission or Warrant-Officer, shall be obliged to pay any Fee or Reward on Taking the said Oaths.

Provided always, That nothing in this Act contained shall extend to the Office of the Lord Great Chamberlain of England, so as the Lord Great Chamberlain for the Time being do or shall substitute and appoint his sufficient Deputy, who shall have taken the Oaths aforesaid; Any Thing in this Act to the contrary notwithstanding.

And be it further Enacted by the Authority aforesaid, That from and after the Nine and Twentieth Day of September, One thousand seven hundred and fifteen, the same Oath of Abjuration by this Act appointed to be taken in Great-Britain, shall be the Oath of Abjuration to be taken in the Kingdom of Ireland, and no other; and that the Indemnities abovementioned be, and are hereby extended to the said Kingdom of Ireland.

ACT Numb. 64

By 1. George Cap. 12. Anno 1715.

Act for enlarging the Fund of the Bank of England, &c.

WHEREAS by an Act of the 7. Will. 3. (Book of Rates Page 442) Intituled, *An Act for granting to His Majesty an Additional Duty upon all French Goods and Merchandizes*; certain

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Additional Duties were laid on *French Wines, Brandy, Vinegar* and other Goods of the *Production of France*, imported after 28th February 1696 for the Term of 21 Years: Enacted, That the said Additional Duties on *French Wines, Goods and Merchandizes*, imposed by the Act last mention'd after the Determination of that Act, shall have Continuance, and be payable for ever; and shall be levied by such Ways, and subject to such Penalties and Forfeitures as the said Additional Duties by the Act last mention'd.

The Monies which shall arise after 29th September 1715. for the said Duties (except necessary Charges of raising the same) shall be paid into the Exchequer for the Purposes in this Act expressed.

And that after 29th September 1715. the Monies which shall arise by an Act of 25 Car. 2. (*Book of Rates Pag. 325.*) commonly called the Plantation-Duties (except necessary Charges of Raising the same) shall be paid into the Exchequer, for the Purposes in this Act expressed.

Likewise Enacted, That the several Duties of the 9 Anne, imposed on Hops for Four Years, from the 1st June 1711. (which Duties by an Act of the present Session, are continued to 1st August 1715.) shall be further continued and be payable for ever, and shall be levied by such Rules, and with such Drawbacks and Allowances, and under such Penalties, as the Duties on Hops by the Two Acts

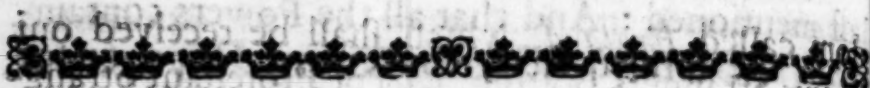
231 Since Anno 1701, &c. 181

last mentioned : And that all the Powers contained in the former Acts, concerning Hops, or for encouraging the Exportation of *British Hops* for *Ireland*, &c. shall be continued in Force.

For preventing the Importation of *Flanders Hops*, or other Hops from Foreign Parts into *Ireland*, Enacted, That after 10th September 1715, the Master of every Ship which shall carry Hops to *Ireland* shall take from the Collector or Comptroller of the Port in *Great Britain*, where he shall lade any Hops, a Duplicate of his Content of Hops laden on Board his Ship before he be permitted to sail out of the Port, under the Hand and Seal of such Collector and Comptroller ; which Duplicate shall be delivered to the Master of such Vessel without Fee ; and every such Master shall deliver upon Oath, such Duplicate to the Officers of the Customs in *Ireland*, where such Ship shall arrive, before he be permitted to land any Hops : And in case any Hops be landed before Duplicate be produced, the same shall be forfeited, and Ten Shillings for every Pound Weight ; One Moiety to the Queen, and the other Moiety to the Officer who shall sue for the same.

For establishing a sure and lasting Fund, to answer the Uses intended by this Act : Enacted, That the $\frac{1}{3}$ Subsidy granted by the 4. and 5. *Anne Cap. 6.* shall be continued for ever.

ACT



ACT Numb. 65.

By 1. George Cap. 18. Anno 1715.

Act for the better preventing Fresh Fish, taken by Foreigners being imported; and for giving Leave to import Lobster and Turbets in Foreign Bottoms, &c.

WHEREAS notwithstanding of an Act made in the 15. Car. 2. Intituled, *An Act for Encouragement of Trade*: And an other Act made in the 18. Car. 2. Intituled, *An Act against importing Cattle from Ireland, and other Parts beyond the Seas, and Fish taken by Foreigners*. Many Evasions have of late Years been invented, whereby that useful Design has been obstructed; and especially by Persons Trading in *English Smacks* and other Vessels, who, when they are off at Sea, buy great Quantities of Fish caught by Foreigners, and import the same into this Kingdom, Enacted, That after 29th September 1715. no Herring, Cod, Pitchards, Salmond or Ling, fresh or salted, dried or bloated; nor any Gril, Mackarel, Whiting, Haddock, Sprats, Coal-Fish, Gul-Fish, Congers, nor any Sort of Flat Fish, nor any Sort of fresh Fish, shall be imported into that Part of this Kingdom

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dom called *England*, which shall be received out of any Strangers Bottom, except Protestant Strangers inhabiting within this Kingdom.

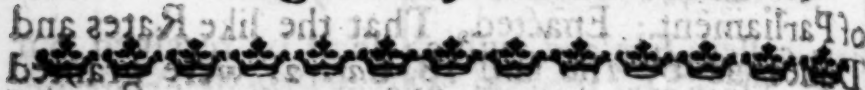
Master or Commander of any Smack, Hoy, &c. in which any Fish shall be imported contrary to the Meaning of this Act, being thereof lawfully convicted before the Justices of the Peace, shall forfeit £ 20, and in Default of Payment, shall commit such Offender to Goal during 12 Months.

Provided, That nothing herein shall extend to the importing any Eels, Stock-Fish, Anchovies, Sturgeon, Botarge, or Cavear.

And whereas by an Act of the 10. and 11. *Will.* Intituled, *An Act for making Billingsgate a free Market for Sale of Fish*, the Importation of Lobsters and Turbets in foreign Vessels is prohibited: And whereas the said Prohibition has made Lobsters and Turbets much dearer, Enacted, That it may be lawful for any Person, as well Foreigners as *British*, to import in any Ship, any Quantity of Lobsters and Turbets, whether they be of Foreign or *British* Catching.

ACT

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ACT Numb. 66.

By 1. George Cap. 26. Anno 1715.

Act for continuing several Laws therein mentioned relating to Irish Linen, &c.

ENACTED, That so much of the Act made in the 3. and 4. Anne, Cap. 8. Intituled, *An Act to permit the Exportation of Irish Linen Cloath to the Plantations, &c.* shall remain in Force for one Year, and from thence to the End of the next Session of Parliament.

Note, For the further Continuance. Vide 3. George Cap. 21.



ACT Numb. 67.

By 1. George Cap. 43. Anno 1716.

Act to continue Duties for encouraging the Coynage of Money, and to charge the Duties on Senna as a Medicinal Drug.

WHEREAS great Benefit did accrue to England, by an Act passed in the 18. Car. 2. Intituled, *An Act for encouraging of Coynage*, and since continued by several sublequent Acts to 8. March 1715, and to the End of the next Sessions of

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of Parliament; Enacted, That the like Rates and Duties as by the said 18. Car. 2. were granted upon the Importation of Wines, Vinegar, Cyder, Beer, Brandy, and Strong Water imported, shall be further continued during Seven Years from 1st March 171 $\frac{1}{2}$, and to the End of the first Session of Parliament.

And whereas in the *Book of Rates* annex to an Act made in the 12. Car. 2. A Rate is fixed upon *Senna* under the Title of Drugs, in order to pay the Duty charg'd by the said Act: And whereas the said Duty is by a subsequent Act increased, and further Duties laid upon Drugs; and whereas by several Acts, Drugs used in Dying are exempted from Payment of the respective Duties thereby granted; and for adjusting the Duties on Goods used in Dying, by an Act of the 3. and 4. Anne, Cap. 4. It is declared what Goods are meant to be used in Dying, amongst which, *Senna* is contained, which was inserted there by Mistake. Enacted, That after 9th May 1716. *Senna* imported into Great Britain, shall be liable to the Payment of the Duties charged by the Act of Tonnage and Poundage, and by several Acts for increasing and continuing the same, and to all other Duties laid by other Acts.

ACT

ACT Numb. 68.

By 1 George Cap. 46. Anno 1716.

Act to prevent the Mischiefs by manufacturing Leaves, or other Things to resemble Tobacco, &c.

WHEREAS of late, several Persons have cut, cured and sold Walnut-Tree-Leaves, Hop-Leaves, Sycomore-Leaves, and other Leaves resembling Tobacco: Enacted, That after 20th June 1716. such Persons mixing, manufacturing and selling such Leaves resembling Tobacco, shall forfeit for every Pound Weight of such Leaves, and for every Pound Weight of such Mixture, the Sum of Five Shillings, one Moiety to the King, and the other Moiety to him, who will sue for the same: Enacted, That after 20th June 1716. Exporters of any such Leaves, Herbs, Plants or Materials, or such Mixture as aforesaid, or endeavour to obtain a Drawback for the same, as if the Tobacco had paid or secured His Majesties Duties, shall, for every such Offence forfeit Five Shillings for every Pound Weight, to be recovered and distributed as aforesaid.

Such Leaves, Plants, &c. so cut and sold, and Engines used in manufacturing the same, may be search-

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sarched for and seized by any Officer of the Customs, or any Person authorized by the Commissioners of the Treasury, or Commissioners of the Customs in *England* or *Scotland*.

Provided, That no House or Warehouse shall be opened to search for such Leaves, Herbs, &c. or such Engines but at seasonable Hours, and not without a Warrant from two or more Justices of the Peace. And that the Leaves, Engines, &c. Seized within Six Miles of any Port, shall be brought to the next Customhouse, and if at a greater Distance, shall be secured by Order of any two Justices of Peace of the Place where found.



ACT Numb. 69.

By 3 George Cap. I. Anno 1717.

Act to enable His Majesty effectually to prohibit, or restrain Commerce with Sweden.

WHEREAS upon the Discovery of evil Practices, which have been carried on by certain Ministers of *Sweden*, to disturb the Peace and Tranquillity of this Kingdom, it may be judg'd necessary by His Majesty to prohibit or restrain in Part or in whole, the Commerce between His Majesty's Subjects and those of *Sweden*: And where

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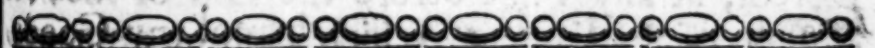
as it will be necessary to enforce such Prohibitions by severe Penalties: Enacted, That it may be lawful for the King's Majesty by one or more Proclamations, to be issued at any Time before 20th March 1714. under the great Seal of Britain to Prohibit, Forbid, or Restrain all Persons, Natives and Foreigners, Bodies Politick and Corporate to Ship, Export, Carry or Send, directly or indirectly out of *Great Britain and Ireland*, or the Dominions thereof, unto *Sweden* or any the Dominions of the King of *Sweden*, any Goods or Merchandizes whatsoever, as in such Proclamations shall be enumerated, whether the said Goods and Merchandizes be, or be not of the Growth, Product or Manufacture of *Britain, Ireland* and the Dominions thereof, during one Year, to be reckoned from 20th March 1714, and from thence to the End of the next Session of Parliament.

Enacted, That it may be lawful for our Sovereign Lord, by the same Proclamations to be issued before 20th March 1714, to prohibit all Persons, Natives and Foreigners, &c. to import directly or indirectly, by way of Merchandize into *Britain or Ireland*, or any the Dominions thereof any Goods or Commodities of the Growth, Product or Manufactures of *Sweden* or Dominions thereof (being mixt or unmixt with the Goods of any other Countrey) or such particular Goods or Commodities of *Sweden* or the Dominions thereof, as in such Proclamations shall be enumerated during

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Year to be reckon'd from the 20th March 1716, and from thence to the End of the next Sessions of Parliament, under the Penalties aftermentioned, Enacted, That if at any Time after the publishing such Proclamations, any Person shall Wilfully and Knowingly offend against the Tenor thereof, and of this Act; that then all the Goods which shall be exported or shipped for Exportation, and the Ships upon which they shall be exported, and all the Tackle and Furniture thereof, and all the said Goods imported contrary to the Prohibitions comprized in such Proclamations, and the Ships importing the same, shall be forfeited; to be recovered by such ways as any Goods seized for unlawful Importation, or Exportation: And that all Persons exporting or importing any such Goods, contrary to the Meaning of this Act and such Proclamation, shall forfeit the Value thereof, to be recovered as the Value of any uncustomed or prohibited Goods, is by Law to be recovered; Two Thirds of said Forfeitures shall be to the Use of the King, and the other Third to the Use of the Seizer, Informer or Prosecutor.



By His Majesty's Proclamation, dated 2d March 17¹⁶/₁₇.

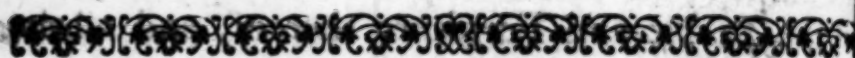
ALL Persons are thereby strictly prohibit and forbid before the End of the next Session of Parliament, which shall be after 20th March 17¹⁶/₁₇.

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to export from Great Britain, Ireland, or any the Dominions thereof, unto Sweden, or the Dominion under Sweden, any Goods or Merchandizes, or to import by Way of Merchandize into Britain, Ireland, or the Dominions thereof, any Goods or Commodities of Sweden or any the Dominions of Sweden, mixt or unmixt with the Goods of any other Conuntry.



By His Majesty's Proclamation, dated
13th February, 1717.

HIS Majesty judging, it may be Convenient for the present to alter the Prohibition contained in the former Proclamation; doth hereby declare that it may be lawful for any of His Subjects to import Swedish Iron into Britain, Ireland, or the Dominions thereof, in any Ships whatsoever belonging to Great Britain or Ireland, whereof the Master and $\frac{3}{4}$ of the Mariners shall be British, from any Place other than Sweden, or the Dominions thereof, at any Time before the End of the next Session of Parliament, which shall be after 10th March 1717.

ACT

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ACT Numb. 70.

By 3. George Cap. 4. Anno 1717.

Act to obviate a Doubt concerning Goods imported from the Islands of Jersey, Guernsey, Sark and Alderney; and to prevent Frauds in the Duties upon Starch, and upon Low Wines and Spirits, carried Coastwise.

WHEREAS the Inhabitants of the Islands of Jersey, Guernsey, Sark and Alderney have always been permitted to import into England any Goods of the Growth, Produce or Manufacture of those Isles, upon Certificates from the Governors or Commanders in Chief, and Oaths before Magistrates of the said Islands of Jersey and Guernsey, that the same were of the Product of the said Islands, without paying any Customs or Duties: And whereas some Doubt hath arisen, whether according to some late Laws now in Force, the same may be still continued: Enacted, That the said Inhabitants may (with such Certificates and Oaths as aforesaid) import into Great Britain, any Goods of the Growth, Produce and Manufacture of the said Islands, without paying any Customs or Duties for the same (except such Excise as is

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now, or shall hereafter be payable for the like Goods of the Growth, Produce and Manufacture of Great Britain.

Provided, That nothing in this Act contained, shall exempt Goods, of any Foreign Nation or Country, which may lawfully be imported into the said Islands, or such Foreign Goods as shall be in Part or fully manufactured in the said Islands, from Payment of such Duties on Importation, as shall be payable for Goods of the like Kinds imported into *Britain* from such Foreign Country, of which the Goods are of the Product or Manufacture.

And whereas, Starch made beyond Seas, and imported, is subject to the Payment of Custom and other Duties, and Starch made in this Kingdom is liable to the Payment of several Duties by way of Excise; to evade the Payment whereof, several considerable Quantities of Starch, ground into Powder, have of late been fraudulently imported from beyond Sea, under the Denomination of Hair-Powder, to the Prejudice of the Revenue and Ruin of the Starch-Makers; and such Powder being not liable to pay on Importation much above $\frac{1}{10}$ Part of the Duties, which Starch is liable to.

Declared, That all Hair-Powder made of Starch, or other Powder that will serve for the same Uses as Starch, shall, on Importation after the 27th May 1717, be liable to the same Duties as Foreign Starch,

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Search ; and such Powder so imported shall be entitled to the like Drawback upon Exportation, and be levied with such Allowances, and under such Penalties, as directed by the Laws now in Force, relating to the Collection of the Customs and other Duties upon Starch.

And whereas several Persons who privately Brew and Distil great Quantities of Low Wines and Spirits, of which no Entries are made with the Proper Officers of Excise where the same are Distilled, nor any Duties paid for the same, do privately Convey the same on Board Ships in several Ports, and carry the same Coastwise to other Parts of this Kingdom, whereby His Majesty is defrauded in His Duties, and the fair Dealers in said Commodities much prejudiced in their Trade, Enacted, That after the 5th June 1717, all Low Wines, or Spirits brought by Sea Coastwise from any Port of this Kingdom, to any other Port in this Kingdom, without a Certificate from the Proper Officer of Excise, that the Duty of such Spirits hath been paid, shall be forfeited, and may be seized by any Officer of the Customs or Excise ; the said Forfeiture to be sued for, recovered, determined and mitigated by the same ways, as any Penalty may be sued for by the Laws of Excise.

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ACT Numb. 71.

By 3. George Cap. 7. Anno 1717.

*Act for taking off the Duties on Linseed imported, and British Linen exported.*

**W**HEREAS by the Act of Tonnage and Poundage made in the 12. Car. 2. and the *Book of Rates* thereto annexed, and by other Acts of Parliament since made, several Duties are payable on Linseed imported: And it having been found by Experience, that those Duties are a Discouragement to the Importation thereof, and that should they be discontinued, the same would tend to the Improvement of Tillage: Enacted, That after 1<sup>st</sup> August 1717, it shall be lawful to import Linseed without paying Custom or other Duties for the same.

And whereas by the Act of Tonnage and Poundage, and the said *Book of Rates*, a Duty of Six Pence is payable on Exportation of every Piece of Linen-Cloath of *British* Manufacture: And whereas the said Duty is a Discouragement to the said Manufacture: Enacted, That after 1<sup>st</sup> August 1717, It shall be lawful to export to Parts beyond the Seas, all Sorts of Linen of the Manufacture of this Kingdom, free of all Duties.

Pro-

Since Anno 1702, &c. 199

Provided, That all Drawbacks, Allowances and Abatements granted by any Act of Parliament now in Force, out of any Duties upon Goods imported or exported, shall continue until the Duties on which such Allowances, Drawbacks or Abatements, are granted to be made, shall cease and determine.



ACT Numb. 72.

By 3. George Cap. 21. Anno 1717.

*Act for continuing the Liberty of exporting Irish Linen-Cloth to the British Plantations in America, Duty free; and for the more effectual Discovery and prosecuting such as shall export Wooll and Woollen Manufactures from Ireland.*

WHEREAS by an Act of the 3 and 4 Anne, Cap. 8. Intituled, *An Act to permit the Exportation of Irish Linen-Cloth to the Plantations.* It was Enacted, It might be lawful to export from Ireland to the British Plantations, all Sorts of White and Brown Linen-Cloth being the Manufacture of said Kingdom for Eleven Years, which Act has been since continued for One Year, by an Act

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made in the 1<sup>st</sup> George, Cap. 26. And whereas it is found by Experience that the Continuance of said Act is Beneficial to both Kingdoms of *Britain* and *Ireland*: Enacted, That the said recited Act of the 3. and 4. *Anne*, so far as relates to the Exportation of *Irish* Linen-Cloth to the *British* Plantations, shall be continued in Force so long as the Merchants of *Britain* shall be permitted to Import into *Ireland* such White and Brown Linen-Cloth manufactured in *Britain*, free of all Duties.

And whereas by an Act made in the 10. and 11. *Will.* 3. One Moiety of the Penalties and Forfeitures inflicted, for preventing the Exportation of Wooll and other Woollen Goods out of *Ireland* other than into *England* or *Wales*, is given to the setting up Linen-Manufactures in *Ireland*, to be disposed of by the Court of Exchequer for that Use only; which Disposition of said Moiety has been of little Advantage to the Linen-Manufacturers, and has tended to the Discouragement of Prosecutions made in Pursuance of the said Act: Therefore Enacted, That after 29<sup>th</sup> September 1717, the said Moiety of such Forfeitures shall be to the Use of His Majesty after Deduction out of the said Moiety, the Charges of Prosecution and Condemnation. And to Encourage Persons to discover the Exporters of Wooll or Woollen Manufactures from *Ireland* as aforesaid, the first Three Persons that shall have been assisting in carrying out thereof, and shall inform any of His Majesty's

Ju-

211 Since Anno 1702, &c. 201

Justices of Peace (not being Owner of the said Wooll or other Woollen Goods) shall not suffer any of the Penalties inflicted by this or any other Act.

ACT Numb. 73.

By 4. George Cap. 9. Anno 1718.

*Act for the more effectual Transportation of Felons, and unlawful Exporters of Wooll.*

**W**HEREAS in many of His Majesty's Colonies and Plantations in *America*, there is great Want of Servants, who by their Labour and Industry might be the Means of improving and making the said Colonies more useful to this Nation: Enacted, That where any Person convicted of any Offence within the Benefit of the Clergy before the 20th January, 1717; it shall and may be lawful for the Court before whom they were convicted, if they think fit, instead of ordering such Offenders to be burnt in the Hand, &c. to order such Offenders to some of His Majesty's Colonies and Plantations in *America*, for the Space of Seven Years, &c.

Further Enacted, That after 20th January 1717, If any Person shall be in Prison for Want of sufficient



## 202 *Abridgment of the Statutes*

cient Bail for unlawful Exportation of Wooll or Wooll-Fells, and shall refuse to plead to an Information to be delivered to such Person, or to the Goaler of the Prison at the said Prison, for the said Offence, by the Space of one Term, Judgment shall be entred against him by Default. And in case Judgment shall be obtained against such Persons by Default, Verdict, or otherwise, and such Person shall not pay the Sum recovered for the said Offence, within Three Months after Judgment obtained, the Court shall cause such Offender to be transported in the same Manner as Felons, for the Term of Seven Years: And if such Offender shall return into *Brittain* or *Ireland* before the Expiration of the said Seven Years, he or they shall suffer as Felons, and have Execution awarded against them as Persons attainted of Felony, without Benefit of the Clergy.

W

ACT

Since Anno 1702, &c. 103



ACT Numb. 74

By 4. George Cap. 12. Anno 1718.

Act for inforcing and making perpetual  
an Act of the 12. of Her late Maje-  
sty's Reign, Intituled, *An Act for the  
preserving of all such Ships and Goods  
thereof, which shall happen to be forced  
on Shore, or Stranded upon the Coasts  
of this Kingdom, or any other of Her  
Majesty's Dominions, and for inflicting  
the Punishment of Death on such as  
shall wilfully burn or destroy Ships.*

**W**HEREAS the Act of the 12. Anne.  
Intituled, *An Act for the preserving all such  
Ships and Goods thereof, which shall happen to be forc'd  
on Shore or Stranded, &c.* will expire at the End of  
this present Sessions of Parliament, unless the same  
be continued: Enacted, That the said recited  
Act, and all the Clauses therein contained shall  
be made perpetual.

This Act not to extend to, or affect the Juris-  
diction of the Admiralty-Court of the Cinque-  
Ports; and the Officers of the said Court are au-  
thoriz'd to put the said Act in Execution within  
the Jurisdiction of the Cinque-Ports.

And

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And for preventing the wilful casting away  
burning or otherwise destroying of Ships, by the  
Owners, Masters and Mariners thereof: Enacted,  
That if any Owner, Captain, Master, Mariner  
or other Officer belonging to any Ship, shall, after  
24th June 1718, wilfully cast away, burn or other-  
wise destroy the Ship of which he is Owner, or  
unto which he belongeth, or in any Manner of  
Way, direct or procure the same to be done to  
the Prejudice of any Person that shall underwrite  
any Policy of Insurance thereon, or of any Mer-  
chant or Merchants that shall load Goods thereon,  
he shall suffer Death.

NOTE,

NOTE, By the Eight Article of the Union of the Two Kingdoms, the Laws in *Scotland* for Pining, Curing and Packing Fish for Exportation with Foreign Salt only, without Mixture of *British* or *Irish* Salt, are continued in Force, subject to such Alterations, as shall be made by the Parliament of *Britain*.

# ABRIDGMENT

## OF THE

# LAWS in SCOTLAND,

Relating to

## The Pining, Curing and Packing Fish for Exportation, with Foreign Salt only.

ACT Numb. 75.

By 5. Act 1. Parliament, *William* and *Mary*, Page 335. dated 12. *May* 1693.  
*Act anent the Loyal Curing and Packing  
of Herring and Salmon.*

ENACTED, That after 12. *May* 1693. Casks for exporting Herring or Salmon, be made of well-season'd Knappel or Oak-Timber, free from



## 206 *Abridgment of the Statutes*

from White Wood or Worm holes, the Heads of the Casks, dowl'd, the Step or Stave  $\frac{1}{2}$  of an Inch at least in Thickness, and that none of the Staves be rift or clift.

That each Barrel for Exporting Herring contain Eight Gallons Two Pints; and that each Barrel for exporting Salmon, contain Ten Gallons, and be full hooped, at least on the one End, and have Eight Hoops on the other End: And that there be kept in each Royal Burrough, where Casks for export are made, a burning Seal for marking such Casks; and that the Magistrates or Dean of Gild, appoint an honest Cooper for visiting and trying all Barrels made for Export; and that the Maker of the Casks put his Mark on them before he sell them, and call a Cooper appointed by a Royal Burgh to try them, and if sufficient, to put the Seal of the Burgh upon them, for which the Cooper is to have Four Shillings Scots for each Last, from the Maker.

Barrels found insufficient, to be confiscated for the Use of the Poor, except such Parts as the Magistrates shall think fit to give to the Cooper-Visitor for his Encouragement: And if the Casks be found insufficient after the publick Mark of the Burgh is put on them, the Cooper who visited the same, to pay Six Pounds Scots for each Last, and proportionally for each Barrel. Casks put aboard before mark'd, to be seized and applied to the Uses abovementioned.

That

That Herring and Salmon for Export, be made, pickled and cured with *French Bay* or *Spanish Salt*, or with Salt upon Salt, made of Foreign Salt. And that all Herrings for Export (except Herrings exported to the *Sound*, before the 10th September yearly) be repack'd, well filled, and washed. And that the Magistrates in each Borough, appoint an honest Man of Skill, in curing and packing Herring, to visit all Herrings exported out of their Precinct, who is to have a publick Burning-Mark, to affix the same on Casks sufficiently cured and packed; and if insufficiently cured, to be seized to the Uses aforesaid. The first Buyer to have recourse against the Curer and Maker of said Herrings. If the Insufficiency be discovered at the Port of Discharge, and that the same happened by the not right curing and packing the Herring at first, then the Exporter is to have Recourse for the whole Damage sustained by the Insufficiency, against the Maker or Curer of the said Herrings. And for rendering the said Recourse effectual, the Makers shall put their own Mark on the Casks by a Burning-Iron; and Herrings exported without the Makers Mark, the Merchants shall have no Recourse for Damages through Insufficiency: And Casks with Herring shipped for Export, without the said Mark, the respective Visitors are authoriz'd to seize the same to the Uses aforesaid. The Visitors to take an Oath *de fidei*, and to give Security before they be permitted to act; and for  
their

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their Pains therein to have Six Shillings *Scots* from the Merchant or Owner for each Last so marked.

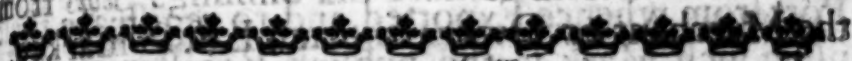
For preventing Debates that may arise betwixt the Visitors, Merchants, and Curers of Herring and Salmon, upon Pretext they are not sufficiently cured, in that Case the Magistrates are to call Five honest Men, skilled in curing said Fish to decide such Differences; and in Burghs of Regality and Barony, the Baron and his Baillie is to choose the like Number of Men, first to be sworn upon Oath. And the Visitors, shall be obliged to affix their Marks, if these honest Men declare them loyally cured, under Penalty of Ten Pound *Scots*, and that there be an Act of Court made thereon.

But in Regard of the great Distance of some Places on the *Western* and *Northern* Coasts and Isles, where Herrings are used to be cured and packed from Burghs-Royal, where Visitors cannot mark them: Ordained, That the Exporter of such Herrings, who shall buy the same from those who cured them, shall be liable for the Insufficiency of the Casks, and the bad and disloyal curing of the Herring, in the Penalty of Forty Pounds *Scots* for each Last of Herring, unduly cured, upon legal Proof in Manner abovementioned.

And for advancing the Trade of exporting Salmon-Fish, the Magistrates or Dean of Gild of each Royal Borrough, are to put this Act and other Acts of Parliament made thereanent in Execution.

ACT

288 Since Anno 1702, &c. 289



A C T Numb. 76.

By 2. Act 1. Parliament Anne Pag. 694

dated 21st September 1705.

*Act for Advancing and Establishing the  
Fishing-Trade, in and about this King-  
dom.*

**E**NACTED, That all Fishers shall make  
Use of Barrels of the Largeness, Goods and  
Quality, and marked as prescribed, by the 5. Act  
Session, 1. Parliament William and Mary, and  
that all Herring or White Fish put into them, shall  
be Pined, Cured and Packed from Top to Bottom  
with Foreign Salt only.

Further, That no Salmon, Herring or White  
Fish be Exported, but such as are made by the  
Subjects of this Kingdom, and marked with the  
Seal of the Maker and Merchant-Exporter; and  
the Collectors and Officers of the Customs are  
commanded to seize all Salmon, Herring or White  
Fish, Shipped for Exportation, unless made and  
marked as aforesaid.

To prevent Counterfeiting said Marks, any  
Company, Society or single Person, may use any  
particular Mark upon Salmon, Herring or White  
Fish, over and above the common Mark of the

O

Port



## 210 *Abridgment of the Statutes*

Port from whence Exported, and to registrate their using such Mark in the publick Register at *Edinburgh*; and no other Persons, &c. to use such Marks so registrate under Penalty of 500 Merks, to be paid the Party grieved.

The Magistrates of Burghs, or any having Commission from them not only to visit on all Occasions, the Curing and Packing of Herring and White Fish in their respective Bounds, but also to pitch upon any Barrel after it is made up and marked, and cause break open the same, and raise the Herrings, if they think fit, from the Bottom; and if not duly cured and packed as aforesaid, or that they be broken, bruised, spilt, or not gutted Herring or Fish among them, the said Magistrates, &c. after the same is clearly proven, are ordained to secure the said Fish; and the Persons to whom they belong, shall pay for each Last, one Hundred Merks, the one Half to the Discoverer, and the Rest to the Poor, and so Proportionally for smaller Quantities, and the said Fish discharg'd to be Exported; Certifying all Contraveeners, that they shall be liable to the Penalties contain'd in 24. Act of the Parliament 1698, besides the Loss of their Offices, and being incapable to be imployed in any Office about the Customs thereafter.



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XV.



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**LXXIII.** *Act for the more effectual Transportation of F  
lens, and unlawful Exporters of Wooll.*

**LXXIV.** *Act for inforsing and making perpetual an A  
of the 12. of Her late Majesty's Reign, intituled, An A  
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which shall happen to be forced on Shore, or Strande  
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F I N I S.



A  
COLLECTION  
OF THE  
**New and Additional DUTIES**  
ON  
GOODS and MERCHANDIZES  
Imported and Exported,  
Contain'd in the aforesaid ABRIDGMENT.  
WITH  
RULES and DIRECTIONS  
FOR  
Computing the **Present DUTIES.**



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EDINBURGH:

Printed by JAMES WATSON, Printer to the  
King's Most Excellent Majesty. 1718.

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COLLECTION

OF THE

And Additional Duties

ON

Goods and Merchandises

Imported and Exported

By the

WITNESSETH

RULES AND DIRECTIONS

FOR

Computing the Duties

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THE

COMMISSIONERS

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REVENUE

Printed by James Watson & Co. Printers to the

King's Most Excellent Majesty



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A

# COLLECTION OF THE

## New and Additional DUTIES, &c.



By ACT Numb. 5.

ONE third Subsidy of Tonnage and Poundage, on Goods and Merchandizes imported.

NOTE, Where this Duty is payable, it is  $\frac{2}{3}$  of the new or further Subsidy, and chargeable in all Cases where that is.



A C T Numb. 7.

Duties payable, viz.

|                                                                                            | lib. | sh. | d. |
|--------------------------------------------------------------------------------------------|------|-----|----|
| COFFEE the hundred Weight, containing 112 Pounds.                                          | 02   | 16  | 00 |
| Cocoa Nuts from the <i>British</i> Plantations, the hundred Weight, containing 112 Pounds. | 02   | 16  | 00 |
| Cocoa Nuts from any other Country, the hundred Weight, containing 112 Pounds.              | 04   | 04  | 00 |
| Chocolate the Pound ready made                                                             | 00   | 01  | 00 |
| Cocoa Paste the Pound                                                                      | 00   | 02  | 00 |

Tea

Tea regularly imported the Pound — — 00 : 01 :

Tea from *Holland* or any other Country not } 00 : 01 :  
the Place of its Growth, the Pound }

And so proportionally for any greater or lesser Quantity, of any the Commodities aforesaid.

For all Nutmegs, Cinnamon, Cloves and Mace, 5 *lib.* for every 100 *lib.* Value thereof, according to the several Values charged on them in the *Book of Rates*, and so in Proportion for any greater or lesser Quantity.

NOTE, In computing the aforesaid 5 per Cent, on Nutmegs, Cinnamon, Cloves, and Mace, the Money to be charged, is to be as much as the *Gross* old Subsidy before the 5 per Cent, is deducted.

For all Pictures Imported; whether for private Use or Sale, 20 *lib.* per Cent. of the Value to be affirmed by the Oath of the Importer, and so in Proportion for any greater or lesser Quantity.

For all white Callicoes (by which are meant all Callicoes which do not pay Duty as Muslins, and all Dimities and other Manufactures of Cotton) 15 *lib.* for every 100 *lib.* of the true and real Value of the said Callicoes, to be ascertain'd upon Sale at the Candle.

For all *China* or *Japan*-Ware made of Earth, 12 *lib.* for every 100 *lib.* of the true and real Value thereof, to be ascertain'd upon Sale at the Candle.

For all Drugs (dying Drugs excepted) which are rated in the *Book of Rates*, 10 *lib.* for every 100 *lib.* Value thereof, according to the several Values charged on them respectively in the *Book of Rates*.

NOTE, That this 10 per Cent. on Drugs aforesaid, is always to be charged double the *Gross* new Subsidy, before the 5 per Cent. is deducted.

For all unrated Drugs (dying Drugs excepted) 4 *lib.* for every 100 *lib.* of the true and real Value thereof, and so in Proportion for any greater or lesser Quantity.

NOTE, For the List of unrated Drugs, and Dying Drugs, vide Page 15.

ACT

**ACT Numb. 8.**

**TWO** third Subsidy of Tonnage and Poundage on Goods and Merchandizes Imported.

**NOTE,** *This Duty is  $\frac{2}{3}$  Parts of the new Subsidy, or double the  $\frac{1}{3}$  Subsidy, and is payable in all Cases where the latter is, except as to the following Particulars which are liable to the  $\frac{1}{3}$  Subsidy, but stand exempted from the  $\frac{2}{3}$  Subsidy, viz. Currans, European Linen, Inle Sisters-Thread, Sugar and Tobacco from the British Plantations, Inle or Tapes.*

**ACT Numb. 22.**

*lib. sh. d.*

**FOR** every White Woollen-Cloth commonly called Broad Cloth Exported } 00 : 05 : 00

**ACT Numb. 34.**

*lib. sh. d.*

|                                                                                          |   |                           |
|------------------------------------------------------------------------------------------|---|---------------------------|
| <b>FOR</b> all Coals Imported from beyond the Seas, the Ton containing 20 hundred Weight | } | 00 : 03 : 00              |
| For all Coals Imported from beyond Sea, the Chalder containing 36 Bushels                |   | 00 : 04 : 06              |
| For all Coals Water-born Coastwise, the Chalder containing 36 Bushels                    | } | 00 : 03 : 00              |
| For all Coals Water-born Coastwise, the Ton containing 20 hundred Weight                 |   | 00 : 02 : 00              |
| For Culm Water-born, Coastwise, the Chalder containing 36 Bushels                        | } | 00 : 00 : 7 $\frac{1}{2}$ |
| Cinders Water-born, Coastwise, the Chalder containing 36 Bushels                         |   | 00 : 03 : 00              |

**ACT**



## ACT Numb. 35.

|                                                                                                                                   |              |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>F</b> OR every Pound Weight of Pepper                                                                                          | lib. sh.     |
| <i>Avoirdupois Weight</i>                                                                                                         | 00 : 01 : 00 |
| For every hundred Weight of Raisins, containing 112 Pound Weight                                                                  | 00 : 05 : 00 |
| For every Pound Weight <i>Avoirdupois</i> of Snuff Imported, not being of the Product or Manufacture of Her Majesty's Plantations | 00 : 03 : 00 |

For all Cinnamon, Nutmegs, Cloves and Mace Imported, as much as the same Spices respectively pay by any Law or Laws now in Force, upon the Importation thereof; it being intended by this Act that the present Duties upon Nutmegs, Cinnamon, Cloves and Mace, shall be doubled.

**NOTE,** In computing the *aforesaid* Duty on Cinnamon, Nutmegs, Cloves and Mace, all the Duties payable by former Acts are to be added together, and the Total is the Sum to be charged for this new Duty. The Importers of the said Raisins, Nutmegs, Cinnamon, Cloves, Mace and Snuff, giving Security at the Custom-House, is to have 12 Months Time for Payment of the Duties by this Act: And in Case of paying ready Money, to have 10 per Cent. per Annum abated for prompt Payment.

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ACT Numb. 36.

F OR every Pound Weight <i>Avoirdupois</i> of Wax Candles Imported	lib. sh. d.
	00 : 03 : 04
For every Pound Weight <i>Avoirdupois</i> of Tallow Candles Imported	00 : 00 : 00

ACT

ACT Numb. 38.

It is Enacted, That so much of the Subsidy of Poundage and other Duties (first granted 12. Car. 2.) on several Goods and Merchandizes Exported, as had Continuance to the 1st August 1710, or which by Force or Virtue of the 1st Anne for making good, Deficiencies, and the 5th Anne for the Union of the Two Kingdoms of England and Scotland, or by any other Acts of Parliament relating thereto, were payable or existent the 1st July 1710, for any Goods or Merchandizes Exported, shall by Force and Virtue of this Act be revived and further continued, and be paid for and upon the like Goods and Merchandize respectively to be Exported from the 8th March 1710 for 32 Years.

NOTE, *The aforesaid Duty is known by the Name of Subsidy outward; and it having expired the last Day of July 1710, it is revived as aforesaid from 8 March 1710, for 32 Years; and the Duties are to be paid according to the present Rates outward, mention'd in the Book of Rates with the Addition of 5 Shillings for every broad Cloth Exported White by the 6 Anne Cap. 9.*

This Duty of Subsidy outward, was formerly accounted for under the Head of Customs: But this Act having appropriated this Subsidy for certain Uses, it is to be accounted for, along with the Additional Duty on Coals and Candles, separate and distinct from any other Branch of the Revenue.

Duties payable on Coals by the said Act.

COALS of Wales or the West of Great-Britain, Exported to Ireland, or Isle of Man, the Chalder containing 36 Bushels

lib. sh. d.

00 : 01 : 00

For

For every Chalder Coals to the *British Plantations* } 00 : 01 : 00

For every Chalder Coals (*Newcastle Measure*) Exported in foreign Bottoms } 00 : 12 : 00

For every Chalder Coals (*Newcastle Measure*) Exported in *British* Bottoms. } 00 : 03 : 00

For every Ton of Coals Exported to *Ireland* or *Isle of Man* } 00 : 00 : 00

For every Ton of Coals Exported to the *Plantations* } 00 : 01 : 00

For every Ton of Coals Exported to any other Parts beyond the Seas, ; of the said Rates charged thereupon, in Case they were shipped by the *Newcastle Measure*.

For every Ton of Coals Imported -- -- lib. sh. 00 : 01 : 00

For every Chalder of Coals Imported -- -- 00 : 03 : 00

For every Chalder of Coals Waterborn, Imported Coastwise. } 00 : 02 : 00

For every Ton of Coals Waterborn, Imported Coastwise } 00 : 01 : 00

For every Chalder of Cinders, Imported Coastwise } 00 : 02 : 00

For every Chalder of Culm, Imported Coastwise } 00 : 00 : 00

And so proportionally for any greater or lesser Quantity.

NOTE, Coals carried Coastwise from *Stirling* to *Dunbar* or *Red-head*, are exempt from the Duties by this Act imposed.

Duty on Candles by this Act.

FOR every Pound Weight *Avoirdupois* of Wax Candles } lib. sh. 00 : 00 : 04

For every Pound Weight *Avoirdupois* of Tallow Candles } 00 : 00 : 03

ACT Num. 39.

lib. sh. d.

DEER Skins dress'd in Oyl or Allom, or otherwise perfectly dress'd, the Pound Weight <i>Avoirdupois</i>	} 00 : 00 : 06
Lothee, Buffalo, Elk, or any other Hides dress'd in Oyl the Pound Weight	} 00 : 00 : 04
Russia Hides the Pound Weight <i>Avoirdupois</i> -	00 : 00 : 02
Tann'd Hides, and Tann'd Calf Skins the Pound Weight	} 00 : 00 : 15
Hides of Horses, Mares and Geldings dress'd in Allom and Salt or Meal, or otherwise taw'd, the Hide or Skin	} 00 : 01 : 00
Hides of Steers, Cows, or other Hides dress'd as above, the Skin or Hide	} 00 : 02 : 00
Calf Skins and Kips so dress'd, the Pound Weight <i>Avoirdupois</i>	} 00 : 00 : 15
Stink Calf Skins so dress'd with the Hair on, the Pound Weight	} 00 : 00 : 01
Disso so dress'd without the Hair, and for Dogs Skins the Pound Weight	} 00 : 00 : 05
Cordivants the Dozen, and so proportionally -	00 : 04 : 00
Other Goat Skins however way dress'd, the Pound Weight	} 00 : 00 : 06
Kid Skins however way dress'd, the Dozen and so proportionally	} 00 : 01 : 00
Sheep Skins dress'd in Oyl the Dozen -	00 : 01 : 06
Lamb Skins so dress'd the Dozen -	00 : 01 : 00
Sheep or Lamb Skins tann'd the Dozen -	00 : 00 : 09
Disso dress'd in Allom, Salt or Meal, the Dozen	} 00 : 00 : 06

All other Hides and Skins, and Pieces of Hides and
Skins not before mentioned, and for all Wares made into
Manufactures of Leather, or into any thing whereof the
most valuable Part is Leather, 15. per Cent. *ad Valorem*.

P.

Vel.

Vellum the Dozen of Skins and so proportionally

lib. sh.

} 00: 01: 06

Parchment the Dozen of Skins, and so proportionally

} 00: 00: 00

ACT Num. 40.

FOR every Pound Weight *Avoirdupois* of Hops Imported

lib. sh.

} 00: 00: 00

ACT Num. 43.

FOR every Pack of playing Cards Imported

lib. sh.

} 00: 00: 10

For every Pair of playing Dice Imported - -

lib. sh.

} 00: 05: 00

For every Ton of Rock Salt, Exported to Ireland

} 00: 09: 00

ACT Num. 44.

Duty on Sope.

FOR every Pound Weight *Avoirdupois* of Sope Imported

lib. sh.

} 00: 00: 01

Duty on Paper per Ream.

ATLAS fine the Ream - - - -

lib. sh. p.

00: 16: 00

Ditto ordinary - - - -

00: 08: 00

Imperial fine - - - -

00: 16: 00

Super Royal fine the Ream - - - -

00: 12: 00

Royal fine - - - -

00: 08: 00

Medium fine - - - -

00: 06: 00

Demy fine - - - -

00: 04: 00

Demy

New and Additional Duties, &c.

227

Demy second	00:01:06
Demy printing	00:01:08
Fine Holland Royal	00:03:03
Fine Holland Second	00:02:00
Fine Royal	00:02:00
Printed Paper	00:08:00
Cartridge Paper	00:01:06
Elephant fine	00:08:00
Ordinary Elephant	00:03:03
Fine large Post	00:02:06
Fine Fools Cap	00:02:06
Second Fools Cap	00:02:00
Bastard or double Copy	00:02:00
Chancery double	00:02:00
Super fine Pot	00:02:00
Second fine Pot	00:01:06
Genoa Royal	00:03:03
Genoa Medium	00:02:06
Genoa Demy fine	00:02:00
Genoa Demy second	00:01:06
Genoa Crown fine	00:01:06
Genoa Crown second	00:01:00
Genoa Fools Cap fine	00:01:06
Genoa Fools Cap second	00:01:00
German Lombard	00:01:00
German Demy	00:01:06
German Crown the Ream	00:01:00
German Fools Cap	00:01:00
Past-boards, Mild-boards and Scale-boards, } the hundred Weight containing 112 Pounds }	00:05:00

And for all other Paper White or Brown, or of any other Colour or Kind whatsoever, which shall be Imported or brought in as aforesaid (not being particularly charged in this Act.) a Duty after the Rate of 20 *lib.* for every 100 *lib.* of the true and real Value of the same, and after that Rate for a greater or lesser Quantity.

The Value of such Paper, as are to pay the said Duty and *valorem*, shall in all Cases be taken to be so much, such imported Kinds are really worth, to be sold at the Port of Importation, without any Abatement for the Duties thereupon charged by this or any other former Act.

Duty on chequered and strip'd Linen.

FOR all chequered and strip'd Linen, and upon all Linen, Printed, Painted, Stain'd or Dyed after the Manufacture, or in the Thread or Yarn before the Manufacture, in any foreign Parts, Imported into Great Britain (over and above all other Customs, Subsidies and Duties imposed upon or payable for the same) a Duty after the Rate of 15. *lib.* for every 100 *lib.* of the true and real Value thereof.

ACT Numb. 45.

Duties on Hides, Skins, Vellum and Parchment.

DEER Skins dress'd in Oyl or Allom,	{	00:00:00
or otherwise perfectly dress'd, the Pound Weight <i>Avoirdupois</i>		
Loshee, Buffalo, Elk, or any other Hides dress'd in Oyl the Pound Weight	{	00:00:03
Russia Hides, the Pound Weight <i>Avoirdupois</i>		
Tann'd Hides, and tann'd Calf Skins the Pound	{	00:00:02
Hides of Horses, Mares, or Geldings dress'd in Allom and Salt or Meal, or otherwise Tawed, the Hide or Skin		
Hides of Steers, Cows, or other Hides dress'd as above, the Hide or Skin	{	00:01:06

COLLECTION 828 **New and Additional Duties,**

Calf Skins, and Kips so dress'd the Pound Weight	00 : 00 : 01
Slink Calf Skins, so dress'd with the Hair on, the Pound Weight	00 : 00 : 01
Slink Calf Skins so dress'd without the Hair on, and Dog Skins the Pound Weight	00 : 00 : 01
Cordivants the Dozen, and so proportionally	00 : 04 : 00
Other Goat Skins however way dress'd the Dozen, and so proportionally	00 : 04 : 00
Kid Skins however way dress'd, the Dozen and so proportionally	00 : 00 : 06
Sheep Skins dress'd in Oyl the Dozen, and so proportionally	00 : 01 : 00
Lamb Skins so dress'd the Dozen, and so proportionally	00 : 01 : 00
Sheep or Lamb Skins tann'd the Dozen, and so proportionally	00 : 00 : 09
Sheep or Lamb Skins dress'd in Allom, Salt or Meal the Dozen, and so proportionally	00 : 00 : 06

For all other Hides and Skins, and Pieces of Hides and Skins not before mentioned, and for all Wares made into Manufactures of Leather, or into any thing whereof the most valuable Part is Leather, 15 *lib.* for every 100 *lib.* of the true and real Value, and so proportionally, to be affirm'd upon the Oath of the Importer.

Yellom Imported the Dozen of Skins, and so proportionally	lib. sh. d. 00 : 03 : 00
Parchment Imported the Dozen of Skins, and so proportionally	00 : 02 : 00

Duty on Starch.

FOR every Pound Weight <i>Avoirdupois</i> of Starch Imported	lib. sh. d. 00 : 00 : 02
--	-----------------------------

Duty on Coffee, Tea and Drugs.

FOR every Pound Weight <i>Avoirdupois</i> of Coffee, and so proportionally	lib. sh. d.
For every Pound Weight of Tea from the <i>East Indies</i> regularly Imported	00 : 01 : 00
For every Pound Weight <i>Avoirdupois</i> of Tea from any other Place	00 : 02 : 00
	00 : 05 : 00

For all Kind of Drugs Imported (except Dying Drugs and Turpentine from the *British* Plantations) a Duty after the Rate of 20 *lib.* for every 100 *lib.* of the true and real Value of the same.

The Value of the Drugs chargeable by this Act as had any particular Valuation set thereupon in the *Book of Rates*, annexed to the Act of Tonnage and Poundage made in the 12. Car. 2. shall be according to the gross Valuations contain'd in the said Book for Payment of the Duty after the Rate of 20 *per Cent.* without any Abatement, in respect of the Clause contain'd in the said *Book of Rates*, for Drugs Imported in *English* built Shipping; and that such unrated Drugs as shall be brought from the *East Indies*, the Value shall be ascertain'd upon Sale at the Candle; and that the Value of all other Drugs chargeable by this Act, shall, in all Cases be taken to be so much as such imported Kinds are really Worth, to be sold at the Port of Importation without any Abatement for the Duty thereupon charg'd by this or any other former Acts.

NOTE, That in computing this Duty of 20 *per Cent.* on Drugs, where the Drugs are rated in the *Book of Rates*, and the Duty charg'd after the Rate of 12 d. *per Pound* according to the full Sums in the said *Book of Rates*, as not being from the Place of their Growth, the Sum to be charged for the 20 *per Cent.* is always to be Four Times the Gross new Subsidy before the Five *per Cent.* is deducted.

That

That where the Drugs are rated in the Book of Rates, and the Duty charged after the Rate of 12 d. per Pound according to the several Sums in the said Book, as being from the Place of their Growth in English built Shipping, the Money to be charg'd by this Act for the 20 per Cent. is to be Four times the Gross old Subsidy before the 5. per Cent. is deducted.

That where the Drugs are not rated in the Book of Rates, and the Duties payable according to the Value, the 20 per Cent. charged by this Act, is to be always Four times the Gross old Subsidy, before the Five per Cent. is deducted.

By the 7. Anne Cap. 8. Jesuits-Bark, Sarsaparilla, Balsam of Peru and Tulu, and all other Drugs of the Growth and Product of America, may be imported from any of her Majesty's Plantations in Ships regularly manned and navigated, paying the same Duty and no more, than if they were imported directly from the Place of their Growth.

Duty on Silver and Gilt Wire by the aforesaid Act.

	lib.	sh.	d.
For every Ounce Troy of Gilt Wire - -	00	01	00
For every Ounce Troy of Silver Wire - -	00	00	00

ACT Numb. 48.

IT is Enacted, That from the 21st of July 1713, all foreign made Sails and Sail-Cloth or Canvas usually entered as Holland Duck, or Vitry Canvas (Irish Canvas excepted) Imported into Great-Britain, shall pay a further Duty of a Penny per Ell, over and above all other Duties payable for the same.

NOTE, That out of the said Additional Duty of a Penny per Ell on foreign made Sail-Cloth, a Reward of a Penny per Ell is given for British made Sail-Cloth Exported by Way of Merchandize.

ACT Numb. 42.

FOR every Chalder or Ton of Coals Im- } *lib. sh. d.*
ported into the City of London } 00 : 03 : 00

ACT Numb. 52.

THE Collecting the several Duties on Tobacco, being now in an uniform Method, underneath is an Example for computing the present Duties on Tobacco from the *British* Plantations pursuant to the aforesaid Act, viz.

	Duties when paid <i>lib. sh. d.</i>	Duties which may be bonded
12000 Lib. Tob. <i>British</i> Plantation, old Subsidy	43 : 14 : 00	43 : 14 : 00
Additional Duty	38 : 04 : 09	43 : 14 : 00
New Subsidy	38 : 04 : 09	43 : 14 : 00
One Third Subsidy	12 : 14 : 11	14 : 11 : 00
Impost	120 : 15 : 00	138 : 00 : 00
	253 : 13 : 05	239 : 19 : 00

Old Subsidy to be paid and added to the Bonds - - - - - 43 : 14 : 00

Total when paid and secured - - - - - 283 : 13 : 14

Old Subsidy - - - - - *lib. sh. d.* 50 : 00 : 0

Discount 8 per Cent. - - - - - 04 : 00 : 0

Discount 5 per Cent. - - - - - 46 : 00 : 0

Discount 12 and an Half per Cent. for prompt Payment, being after the Rate of 10 per Cent. for 15 Months. } 05 : 09 : 3

Discount 8 per Cent. - - - - - 02 : 06 : 0

Discount 5 per Cent. - - - - - 43 : 14 : 0

Discount 12 and an Half per Cent. for prompt Payment, being after the Rate of 10 per Cent. for 15 Months. } 05 : 09 : 3

Discount 8 per Cent. - - - - - 38 : 04 : 9

Discount 5 per Cent. - - - - - 150 : 00 : 0

Discount 12 and an Half per Cent. for prompt Payment, being after the Rate of 10 per Cent. for 15 Months. } 12 : 00 : 0

Discount 8 per Cent. - - - - - 138 : 00 : 0

Discount 5 per Cent. - - - - - 17 : 05 : 0

Discount 12 and an Half per Cent. for prompt Payment, being after the Rate of 10 per Cent. for 15 Months. } 120 : 15 : 0

ACT

New and Additional Duties, &c. 233

ACT Numb. 53.

Duty on Sope.

FOR every Pound Weight *Avoirdupois* } lib. sh. d.
of Sope Imported } 00 : 00 : 01

Duty on Paper per Ream.

	lib.	sh.	d.
A T L A S fine the Ream	00	08	00
Ditto ordinary	00	04	00
Imperial fine	00	08	00
Super Royal fine	00	06	00
Royal fine	00	04	00
Medium fine	00	03	00
Demy fine	00	02	00
Demy second	00	01	03
Demy printing	00	00	10
Fine Holland Royal	00	01	7 ¹ / ₂
Fine Holland second	00	01	00
Blue Royal	00	01	00
Painted Paper	00	04	00
Cartridge Paper	00	00	09
Elephant fine	00	04	00
Ordinary Elephant	00	01	7 ¹ / ₂
Fine large Post	00	01	03
Fine Fools Cap	00	01	03
Second Fools Cap	00	01	00
Bastard or double Copy per Ream	00	01	00
Chancery double	00	01	00
Super fine Pot	00	01	00
Second fine Pot	00	00	09
Genoa Royal	00	01	7 ¹ / ₂
Genoa medium	00	01	03
Genoa Demy fine	00	01	00

Genoa

	lib.	sh.
Genoa Demy second	00	00
Genoa Crown fine	00	00
Genoa Crown second	00	00
Genoa Fools Cap fine	00	00
Genoa Fools Cap second	00	00
German Lombard	00	00
German Demy	00	00
German Crown	00	00
German Fools Cap	00	00
Past-boards, Mill-boards, and Scale-boards, the hundred Weight containing 112 Pounds	00	02

And for all other Paper, White or Brown, or of any other Colour or Kind whatsoever, which shall be imported or brought in, as aforesaid, not being particularly charged in this Act, a Duty after the Rate of 10 *lib.* for every 100 *lib.* of the true and real Value of the same, and after the Rate for a greater or lesser Quantity.

Duty on chequered and strip'd Linen.

FOR all chequered and strip'd Linens, and upon all Linens Printed, Painted, Stained or Dyed after the Manufacture, or in the Thread or Yarn before the Manufacture in any foreign Parts, (excepting Buckrams, Lawns, Canvas, Barras, and Silesia Neckcloths,) over and above all other Customs, Subsidies or Duties imposed upon or payable for the same, a Duty after the Rate of 15 *lib.* for every 100 *lib.* of the true and real Value thereof.

Duty on Starch.

FOR every Pound Weight *Avoirdupois* of Starch Imported

lib. sh. d.

00 : 00 : 02

Duty

New and Additional Duties, &c.

235

Duty on Coals Exported.

lib. sh. d.

For every Chalders of Coals Newcastle Measure, (over and above the present Duties except Coals Exported to Ireland, the Isle of Man or Her Majesty's Plantations) Exported in foreign Bottoms } 00 : 05 : 00
For every Chalders of Coals, Newcastle Measure, Exported in British Bottoms } 00 : 03 : 00



A C T Numb. 55.

It is Enacted, That after the 10 July 1714, during the Term of 10 Years, the Master of every Ship or Vessel which shall come into the Port of London, (except Colliers, Fishing-Vessels, Ships or Vessels in Ballast only, and Coasters) to pay for every Ton of the Burden of such Ship for every Voyage Inward, - - } 00 : 00 : 3
Coasters (except Colliers, Corn-Vessels, Ships in Ballast only, and Fishing-Vessels) to pay } 00 : 03 : 00
for each Voyage to the Port of London
Colliers to pay for every Chalders of Coals } 00 : 00 : 01
Imported into the Port of London
The said Duties to be paid in London.

RULES

the PORTS of NORTH-BRITAIN with
their Duties and Fees
for as they are listed or Commissioners appointed by
the P
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far as
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RULES

To be observed in Computing the
present DUTIES.

I. *THE several Sums inserted in the Columns of the Book of Rates, being the Rate or Value of the Goods, the Duty payable is a Poundage on each Column after the Rate of 12 Pence per Pound, or the $\frac{1}{10}$ Part of the several Sums therein charged.*

II. *All Goods not rated in the Book of Rates, are to pay Duties according to the Rule in the said Book of Rates Page 96 and 97, with an Addition of the $\frac{1}{2}$ Subsidy by the 2 and 3 Anne Cap. 9. and the $\frac{2}{3}$ Subsidy by the 3 and 4 Anne Cap. 5. and such other Duties as are imposed since the said Book of Rates was printed, all which Additional and new Duties are contained in this Abstract.*

III. *For the several Discounts and Abatements to be made for prompt Payment, see the Alphabetical Index of the aforesaid Book of Rates under the Letter D.*

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The PORTS of NORTH-BRITAIN with
*their Division into MEMBERS and CREEKS, so
 far as they are settled by Commissioners appointed by
 the Court of Exchequer.*

Ports	Members	Creeks with other landing Places, where Boats may and do resort.	Miles
Dumbar		From the bound Road to	
		Eymouth	Creek 5
		Coldingham	2
		Cobers Path	7
		Sketraw	2
		Dumbar	3
		Tynningham Water	3
		12	
Preston- pans		From Tynningham Wa- ter to North Berwick	
		Aberlady	Creek 4
		Port Seaton	Creek 4
		Prestonpans	Creek 3
		Musselburgh	1
		Friggat Burn	1
			16
Leith		From Frigat Burn to	
		Leith	2
		Newhaven	1
		Royfton	1
		Muirhouse Haven	1
		Cramond	1
			6
Borrow- stounness		From Cramond to	
		Queensferry	Creek 3
		Blackness	Ditto 4
		Borrowstounness	2
		Aven Water	2
		Mouth of Cairon	2
		New Mill Burn	2
Alloa		Airth Pow	Creek 1
		Elphinston Pow	1
		Stirling	1
		Alloa	4
			26
		Clack-	

Ports	Members	Creeks with other landing Places, where Boats may and do resort.	Miles	Ports
Borrow- stouness	{	Clackmannan Row		
		Kincardine		
		Culrofs		Dundee
		Torry Burn		
		Limekilns	Creek	
		North Ferry		
Kirkcaldy	{	Innerkeithing	Creek	
		Donny Point		
		From Donny Point to		
		Aberdour	Creek	
		Burntisland	Creek	
		Kinghorn	Creek	
		Kirkcaldy Peer		
		Dysert		
		Westerweems	Creek	
		Easterweems		
		Buckhaven		
		Methel	Creek	
		Leven	Creek	
		Largo	Creek	
		Ely	Creek	
		St. Minants	Creek	Montro
		Pittensweem	Creek	
		Anstruther		
Anstru- ther	{	Craig	Creek	
		Fifeneß		
		Rindorfon		
		Kinkill		
		St. Andrews	Creek	
		Edensmouth		
		From Edensmouth to		
		Ferry of Portin Craig	Creek	
		Woodhaven		Aber
		Balmarino		
Dundee	{	North E. of Pow Lin- dore		
		From said Row cross the River		
				Tay

Ports	Members	Creeks with other landing Places, where Boats may and do resort.	Miles
Dundee	{	Tay to Powgary	16
		Dundee	3
		North Ferry	7
		Mony Fouth	2
		Buttonnefs	2
			3
			33
Perth	{	From the Pow of Lin-	
		dores to the Mouth of	
		Erne	2
		Perth	5
		Inch Sherry North side	
		Tay	3
		Pow of Errole	3
		Pow Cavy	3
			16
Montrose	{	From the Light House of	
		Buttonnefs to Mants-	
		haven	2
		Aberbrothock	4
		Auchmuty	2
		Lunan Water	3
		Ufan	2
		Ferry den	1
		Montrose cross the Ri-	1
		ver	4
		Mather	1
		Johns Haven	2
		Gourdon	1
		Bervie	3
		Tod Head	26
			1
Aberdeen	{	From Tod - Head to	
		Dunnoter, including	
		Cartallan and Cra-	
		toun	4
		Stonehive or Haven	1
		Sketraw	4
		Finin or Port Le-	
		thim	2
		Coves	2
			13
			Aber-

Ports	Members	Creeks with other Landing Places, where Boats may and do resort.	Ma
Aberdeen	{	Aberdeen	13
		Don or Old Town	4
		Newburgh	2
		The Slains	10
		Bottom	6
		Peterhead	4
		Rattero	2
		Cairnbulg	6
		Frazersburgh	4
		Rosarty	2
		Auchmedden	3
		Bamff	Creek
		Portfroy	Creek
		Gullen Harbour	Creek
Inverness	{	From the Harbour of Cul-	4
		len to the Crooked	77
		Haven	
		Garmouth	Creek
		Lofly Mouth, or New	Creek
		Port Elgin	2
		Findorn by the Shore	6
		Brough head	Creek
		Nairn	8
		Dalness	Creek
		Inverness	12
		Chanry	4
		Cromerty	4
		Portmahomack	4
		Tain	8
		Ferry of Tain	6
		Dornock	Creek
Ferry Ends	6		
Dunrobin	Creek		
Helmisdale	Creek		

From

Ports	Members	Creeks with other landing Places, where Boats and Ships may and do resort.	Miles
		From the Water of Sark, the March betwixt Scotland and England to Annan	Creek 6
		Cumberhees	Creek 2
		Ridwath	3
		Keltoun Thorn	6
		Dumfries	2
Dumfries		Cars Thorn	9
		Burhanry Bay	5
		East side River Orr	3
		Balcary Bay	Creek 2
	Kirkcudbright	Kirkcudbright	11
		Balmangan Bay	4
		Catcraig on Fleet	Creek 6
		Burn of Carlfooth	4
			63
		From the Burn of Carlfooth to Ferrytoun	3
		Cars Know	Creek 3
		Newtoun Stewart	3
Wigtoun		Wigtoun	6
		Inverall	Creek 3
		South Bay Poulton	Creek 3
		Isle of Whitehorn	Creek 6
		Burn of Monreith	Creek 8
		Burn of Gillespy	6
			41
		From the Burn of Gillespy to Glenluce	Creek 4
		Drummore	Creek 13
		Portnelllock	Creek 10
		Flott	Creek 4
Stranrawer	Port Patrick	Port Patrick	4
		Garvillan	8
		Wick of Scarr	Creek 4
		Stranrawer	4
		Bay of Cairn	4
		Bay of Finnard	2
			57

Ports	Members	Creeks with other landing Places, where Boats may and do resort.	Miles
		From the Point of Toward to the Kyles Bute.	7
		Point of Ard	6
		Tarbet of Kintire	10
Campbel-		Skipness Point	8
toun		Crusage Bay	4
		Carradale Bay	8
		Sorral	4
		Campbeltoun	8
		Dunnaverty Bay	8
		Mule of Kintyre	2
			65

NOTE, There are Officers appointed at the rest of the Ports in North Britain, for taking Care of the Revenue, and preventing Frauds, viz.

Thurso in Caithness
 Kerston in Orkney
 Laerwick in Shetland
 Lewes being the North West Isles of Scotland
 Fort William.

**A LIST of the BRANCHES of the Revenue
on GOODS and MERCHANDIZES Imported,
Exported and brought Coastwise.**

		Vide Page in the Book of Rates.	Vide Page in the A- bridgment
1	CUSTOMS	I	
2	New Subsidy	515 841	160
3	Subsidy		6
4	Subsidy		18
5	Impost upon Wines and Vinegar	334	
6	Impost upon Tobacco	338	
7	Impost Anno 1690. upon wrought Silks and other Merchandizes	366	
8	Impost Anno 1693. upon several Goods and Merchandizes	380	
9	New Duty on Whale-fins	572	
10	15 per Cent. on Mullins	608	
11	New Duty on Coffee, Tea, Choco- late, Spices and Pictures	414	
12	Additional Duty on Coffee, Tea, Chocolate, Spices and Pictures, Callicoes, China-Ware and Drugs		12
13	Second 25 per Cent. on French Goods	442	
14	Coynage	293	
15	New Duty on Pepper, Raisins, Spices and Snuff		61
16	New Duty on Candles		68
17	New Duty on Coals, Culm and Cinders		59
18	Additional Duty on Coals and Can- dles, and Subsidy outward		75 New

		<u>Page</u> <u>in the Book</u> <u>of Rates</u>	<u>Page</u> <u>in the A-</u> <u>bridgment</u>
19	New Duty on Broad Cloth, Export- ed White - - - - -		42
20	New Duty on Hops - - - - -		86
21	New Duty on Hides and Skins - -		81
22	Additional Duty on Hides and Skins, Starch, Coffee, Tea, Drugs, Silver and Gilt-Wire - - - - -		107
23	New Duty on Sope, Paper, Che- quered, Striped or Stained Linen -		96
24	Additional Duty on Sope and Paper, Chequered, Striped or Stained Lin- nen, and Starch, and upon Coals Exported - - - - -		139
25	New Duty on Sail-Cloth - - - -		126
26	New Duties on Cards and Dice, and Rock-Salt Exported for <i>Ireland</i> -		92
27	Excise on Salt - - - - -	716	
28	Excise on Brandy and other Liquors -	709	

THE Present NET-DUTIES payable on
several **GOODS** and **MERCHANDIZES**, Im-
ported by *British* Merchants in *British* Ships.

	A.	lib. sh. d.	100 Pace of a Pen
A MBER the Pound	-	00 : 00 : 10	50
Amber Beads the Pound	-	00 : 03 : 03	60
Anchoves the little Barrel, containing Sixteen Pounds Fish	-	00 : 01 : 05	02
Anvils the Hundred Weight, contain- ing 112 lib.	-	00 : 10 : 09	70
Pot-Ashes, the Barrel containing Two Hundred Weight	-	00 : 11 : 00	70
Ashes } Pearl-Ashes to pay Duty as Pot- Ashes	-		
Allom for Dyers the Hundred Weight containing 112. lib.	-	00 : 04 : 02	90
Annotto for Dyers the Pound	-	00 : 00 : 00	57
Argol the Hundred Weight containing 112. lib.	-	00 : 01 : 01	30
Aqua Fortis, the Twenty Shil. Value	-	00 : 01 : 10	65
Apples the Barrel containing 3 Bushels	-	00 : 00 : 01	70
Disso, Vocat Puppins or Runnits (not French) the Barrel containing 3. Bush.	-	00 : 00 : 05	13
Aqua Vita, vide Brandy	-		

B.

B Acon of Westphalia or Hamburgh, the Hundred, containing 112. lib.	-	01 : 18 : 09	60
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Balks

Great the C. containing 120 -	02 : 16 : 08 : 40
Middle the C. containing 120 -	01 : 03 : 07 : 50
Small the C. containing 120 -	00 : 09 : 05 : 40
Note, Great Balks, Eight Inches square and upwards, are reputed Timber which is for every Load, containing 50 Foot square -	00 : 02 : 11 : 43
Barbers Aprons or Checks, the Piece not above 10 Yards -	00 : 02 : 06 : 30
Earlings the C. containing 120 -	00 : 07 : 10 : 50
Barillia or Saphora to make Glas, the Barrel containing 2 Hundred Weight -	00 : 05 : 02 : 30
Battery, Bushrones or Kettles, the Hundred containing 112 lib. -	01 : 10 : 04 : 05
Jasper square the 100 Stones -	00 : 05 : 08 : 40
Beads of Crystal, the 1000 -	00 : 08 : 06 : 60
Glas, the great Groce -	00 : 02 : 09 : 97
Coral, the Pound -	00 : 03 : 03 : 60
Blacking or Lamp-Black the C. containing 112 lib. -	01 : 06 : 04 : 80
Barrel-Boards, the C. cont. 120	00 : 01 : 02 : 17
Clap-Boards, the Hundred containing 120 -	00 : 03 : 06 : 52
Boards Past-Boards, the 1000 -	00 : 01 : 10 : 80
More for a new Duty, the 112 lib.	00 : 07 : 06 : 00
Pipe Boards, the C. containing 120	00 : 04 : 08 : 70
White Boards for Shoemakers, the Board -	00 : 00 : 02 : 83
Bomspars the Hundred containing 120	00 : 07 : 10 : 50
Books unbound the C. containing 112 lib.	00 : 06 : 07 : 20
Bottles of Earth or Stone, the Dozen -	00 : 00 : 08 : 55
Brass Pile Weights, the Pound -	00 : 00 : 02 : 27
Brushes of Hair, Vocat, Rubbing-Brushes, the Dozen -	00 : 00 : 02 : 28
Brimstone, the C. containing 112 lib. -	00 : 05 : 03 : 20

	lib.	sh.	d.	¹⁰⁰ Part of a Pen
<i>Bristles</i> { Undrest, the Dozen Pounds -	00	00	12	3
{ Drest, the Dozen Pounds -	00	01	10	7
<i>Brandy and Spirits of all Sorts for every</i>				
Twenty Shil. Value -	00	01	10	10
More per Ton for Coynage -	01	00	06	100
More per Gall. for Excise, Single Spirits	00	03	08	00
More per Ton if French Single Brandy	30	00	06	00
<i>Bulrushes</i> the Load -	00	02	10	10
<i>Boxes</i> Vocat, Nest-Boxes, the Groce -	00	08	06	00
<i>Buckrams</i> of Germany, or fine, per Piece -	00	01	10	72
<i>Disso</i> , of the East-Country, the Roll or				
half Piece -	00	00	11	36
C.				
C ables tarr'd or untarr'd, the Hundred				
containing 112. lib. -	00	06	07	05
<i>Caddas</i> or cruel Ribband, the Dozen Pie-				
ces containing 36 Yards -	00	08	06	60
<i>Calf-Skins</i> in the Hair, the Piece -	00	00	01	80
<i>Candles</i> of Tallow, the C. cont. 112. lib.	00	13	04	38
More for a new Duty for every Pound	00	00	01	00
<i>Candles</i> of Wax, the 20 Shil. Value -	00	03	09	45
More for a new Duty for every Pound	00	00	08	00
<i>Candle-Week</i> , the C. containing 112. lib.	00	09	11	70
<i>Canes</i> , Vocat, Reeds, the 1000 -	00	07	01	50
<i>Disso</i> Rattans the 1000 -	00	11	09	75
<i>Disso</i> Walking-Canes the 1000 -	01	10	06	75
<i>Cantspars</i> the 120 -	00	07	10	50
<i>Capers</i> the Pound -	00	00	00	85
<i>Capravans</i> , the Hundred containing 120	00	17	03	90
<i>Caviare</i> , the C. containing 112. lib. -	00	02	10	20
<i>Chimney</i> { Small the Piece -	00	02	00	52
{ Large the Piece -	00	04	01	05
<i>Chocolate</i> ready made the 20 Shil. Value	00	03	09	45
More for every Pound Weight -	00	02	00	00

Claphoult

lib. sh. d. $\left\{ \begin{array}{l} 100 \\ \text{Parts} \\ \text{of a} \\ \text{Penny} \end{array} \right.$

Shingles or Clapboard the 120	00 : 03 : 06 : 52
Cocoa-Nuts from the <i>British</i> Plantations	
20 Shil. Value	00 : 03 : 09 : 45
More for every Pound Weight	00 : 01 : 00 : 00
Cocoa-Nuts from any other Country,	
from whence they may by Law be	
Imported, the 20 Shil. Value	00 : 03 : 09 : 45
More for every Pound Weight	00 : 01 : 06 : 00
Cocoa-Past, the 20 Shil. Value	00 : 03 : 09 : 45
More for every Pound Weight	00 : 04 : 00 : 00
Coffee, the 20 Shil. Value	00 : 03 : 09 : 45
More for every Pound Weight	00 : 02 : 00 : 00
Cumfers, the Pound	00 : 00 : 03 : 42
Unwrought, as Bricks or Plates,	
round or square, Rose, Cop-	
per Coin, and all Cast Cop-	
per, the 112 Pound	00 : 08 : 05 : 50
Unwrought, as thin Plates ham-	
mer'd	00 : 13 : 01 : 72
Part wrought, as Bars, Rods, or	
Rais'd, 20 Shil. Value	00 : 02 : 10 : 20
More the 112 Pound	00 : 11 : 08 : 62
Chains, the Chain	00 : 00 : 03 : 42
Purles or Plate, the Mark	00 : 00 : 11 : 40
More for the two last Particu-	
lars, the 112 Pound	00 : 16 : 04 : 87
All Copper fully wrought, 20 Sh.	
Value	00 : 02 : 10 : 20
More the 112 Pound	00 : 16 : 04 : 87
Cordage, or Ropes Tarr'd or Untarr'd,	
the Hundred Weight, the 112 Pound	00 : 06 : 07 : 05
Cards, Voc. Playing Cards the Groce	
containing 12 Dozen Pair not <i>French</i>	00 : 17 : 01 : 20
More for every Pack	00 : 00 : 06 : 00

Cork

Rate
of
Pence

lib. sh. d. ¹⁰⁰
Part
of a
Penny

For Shoemakers, the Doz. Pieces	00 : 00 : 06 : 8
Cork } Of all other Sorts (except French)	
the 112 Pound	00 : 01 : 04 : 5
Cocheneal Vocat, Sylvester or Campea-	
chea, the Pound	00 : 00 : 00 : 9
Ditto, of all other Sorts the Pound	00 : 00 : 07 : 8
Copperas-Green, the 112 Pound	00 : 00 : 08 : 5
Cream of Tartar, the 20 Sh. Value	00 : 01 : 10 : 6
Coals Coastwise, the Ton	00 : 03 : 04 : 0
Coals Coastwise, the Chalder	00 : 05 : 00 : 0

D.

Meabro Deals, the Hundred	
containing 120	00 : 18 : 10 : 8
Norway Deals the C. contain. 120	01 : 03 : 07 : 5
Burgendorp Deals, the Hundred	
containing 120	02 : 16 : 08 : 4
Spruce Deals, the Hundred con-	
taining 120	03 : 10 : 10 : 3
Unrated Deals the 20 Sh. Value	00 : 04 : 08 : 7
All other unrated European Wood (ex-	
cept Irish Wood) the 20 Sh. Value	00 : 04 : 08 : 7

Drugs:

Rated Drugs (except Dying Drugs and	
French Drugs) Imported, from the	
Place of their Growth, to pay for eve-	
ry 20 Sh. Value, according to their	
respective Valuations in the 2d Co-	
lumn of the Book of Rates under the	
Title of Further Subsidy	00 : 06 : 10 : 5
Rated Drugs (not from the Place of	
Growth) the 20 Sh. Value, according	
to their respective Valuations in the	
1st Column of the Book of Rates, under	
the Title of Old Subsidy	00 : 12 : 07 : 5

Rated

lib. sh. d. ¹⁰⁰ Parts
of a
Penny.

Rated Dying Drugs from the Place of

Growth, the 20 Sh. Value - -

00 : 00 : 11 : 25

Disso not from the Place of Growth, the
20 Sh. Value - - -

00 : 02 : 10 : 00

Unrated Drugs, the 20 Sh. Value -

00 : 08 : 07 : 00

And so proportionally for a greater or
lesser Valuation

Turpentine from the *British* Plantations,
the 112 lib. - - -

00 : 01 : 05 : 25

Succus Liquorice from the Place of Growth,
the Pound - - -

00 : 01 : 03 : 00

Hull'd Barley (not *French*) from the
Place of Growth, the 112 lib. -

00 : 10 : 11 : 10

E.

Brickstone, the 1000 -

00 : 02 : 10 : 20

Flanders Tiles to scour

with, the 1000 - -

00 : 05 : 08 : 40

Galley Tiles, the Foot -

00 : 00 : 01 : 71

Paving Tiles, the 1000 - -

00 : 08 : 06 : 48

Pan Tiles, the 1000 - -

01 : 10 : 03 : 60

All other Sorts of Earthen Ware (ex-

cept *China* Ware) the 20 Sh. Value

00 : 06 : 07 : 42

China Wares as now computed, the 100

lib. Value - - -

29 : 19 : 07 : 42

Elephants Teeth, the 112 Pound -

00 : 18 : 10 : 80

Ebony Wood, the 112 Pound - -

00 : 05 : 08 : 40

R.

Spruce *Muscovia* and all Flax un-

dres'd, the 112 Pound - -

00 : 03 : 01 : 25

Drift or wrought Flax, the 112 lib.

03 : 15 : 05 : 25

Furs, the 20 Sh. Value according to their

respective Values in the *Book of Rates*,

under the Title of *Old Subsidy* -

00 : 03 : 09 : 45

Buck-

Fish, Vocat, Stockfish.

Cropling, the 120

Lubfish, the 120

Titling, the 120

G.

Glasses for **S**R *Hemish*, the Wey or Web containing 60 Bunches
 Windows } *Muscovy* Glass or Slude, the Pound

Grains Guiny, the Pound

Gauls, the Hundred Weight containing 112 Pound

Grocery-Wares.

Almonds, the 112 Pound

Annis-Seeds, the 112 Pound

Cloves, the Pound

Currans, the 112 Pound

Ditto, by Aliens or British in a Foreign Ship

Dates, the 112 Pound

Ginger } Of the East-Indies, the Pound

} Of the West-Indies, the 112 lib.

Liquorise, the 112 Pound

Liquorise in Powder, the 20 Sh. Value

More, the 112 Pound Weight

Mace, the Pound

Nutmegs, the Pound

Pepper from the Place of Growth spent in Britain, the Pound

Cinamon, the Pound

Great, the 112 lib.

Raisins } Of the Sun, the 112 lib.

} Of Smirna Black, the 112 lib.

} Of Smirna Red, the 112 lib.

Figs, the 112 lib.

lib. sh. d. { 100 Part of a Penny

00 : 01 : 10 : 8

00 : 03 : 09 : 60

00 : 00 : 11 : 40

00 : 12 : 09 : 90

00 : 00 : 03 : 42

00 : 00 : 01 : 15

00 : 01 : 10 : 75

01 : 08 : 04 : 20

00 : 14 : 02 : 10

00 : 04 : 01 : 20

00 : 16 : 01 : 05

00 : 17 : 07 : 35

01 : 08 : 04 : 20

00 : 00 : 08 : 50

00 : 07 : 06 : 20

01 : 01 : 09 : 30

00 : 02 : 10 : 20

01 : 15 : 00 : 00

00 : 09 : 02 : 58

00 : 03 : 08 : 23

00 : 01 : 11 : 20

00 : 03 : 00 : 86

00 : 10 : 02 : 18

00 : 12 : 00 : 90

00 : 08 : 03 : 45

00 : 08 : 03 : 45

00 : 07 : 10 : 50

Prunes

lib. lb. d. ¹⁰⁰ Parts
of a
Penny.

Prunes (not French) the Hundred containing 112 lib.	-	-	00 : 03 : 06 : 50
Candy Brown, the 112 lib.	-	-	01 : 08 : 06 : 00
Candy White, the 112 lib.	-	-	02 : 02 : 09 : 00
Muscovadoes, the 112 lib.	-	-	00 : 11 : 04 : 80
Refined Double or Single in Loaves, the 112 lib.	-	-	02 : 08 : 05 : 40
St. Thome and Pannellis, the 112 lib.	-	-	00 : 05 : 08 : 40
Sugar White, the 112 lib.	-	-	01 : 00 : 10 : 80
White from the British Plantations, the 112 lib.	-	-	00 : 11 : 01 : 00
Brown and Muscovadoes from the British Plantations, the 112 lib.	-	-	00 : 03 : 03 : 90
All other Grocery-Wares, the 20 Sh. Value	-	-	00 : 04 : 08 : 70
Grain or Scarlet Powder, the lib.	-	-	00 : 00 : 03 : 75
Disto of Sevil in Berries, and Grain of Portugal or Rotta, the lib.	-	-	00 : 00 : 01 : 90

H.

Camels-Hair, the Pound	-	-	00 : 00 : 05 : 13
Elks-Hair for Saddles, the 112 lib.	-	-	00 : 01 : 09 : 37
Hair Goats-Hair voc. ordinary Goats-Hair, the Pound	-	-	00 : 00 : 03 : 87
Goats-Hair voc. <i>Carmenia</i> Wooll, the Pound	-	-	00 : 00 : 05 : 74
Headings for Pipes, Hogsheds or Barrels, the 120	=	=	00 : 01 : 05 : 90

Hemp

		lib.	sh.	d.	¹⁰⁰ Parts of a Peny.
	Short, Drest, the 112 Pound -	01	02	09	60
Hemp	Cullen or Steel-Hemp, and all other Sorts of drest Hemp, the 112 lib. -	01	08	06	00
	Spruce <i>Muscovia</i> , and all other rough Hemp, the 112 lib. -	00	02	06	30
Hempseed,	the 20 Sh. Value -	00	02	10	20
	More the Last -	03	15	00	00
	Buff-Hides, the Hide -	00	03	03	60
	Cow-Hides of <i>Barbary</i> and <i>Mus-</i> <i>covy</i> , the Hide -	00	00	05	68
	Cow or Horse-Hides tann'd, the Piece -	00	01	10	72
Hides	Cow or Horse-Hides in the Hair, the Piece -	00	00	05	68
	<i>India</i> Hides, the Hide -	00	00	09	46
	Loth-Hides, the Piece or Elke -	00	01	07	80
	Red or <i>Muscovia</i> Hides, tanned coloured or uncoloured, the Hide -	00	01	03	15
	More to be paid upon said Hides, (over and above the aforesaid Sums) the further Duties as par- ticulariz'd in Pages 225 and 228				
Honey	The Barrel -	00	05	08	40
	The Ton -	01	14	02	40
	Of Iron for Pipes or Hogheads, the 112 Pound -	00	08	05	85
Hoops	For Coopers, the 1000 -	00	06	03	60
Hops,	the 112 Pound -	03	01	06	00
	More for a new Duty per Pound -	00	00	03	00
Horses and Mares,	the Horse or Mare -	01	08	06	00

I.

lib. sh. d. $\left\{ \begin{array}{l} 100 \\ \text{Parts} \\ \text{of a} \\ \text{Penny.} \end{array} \right.$

U Nwrought, the Pound -	00:00:04:02
Wrought, the Dozen lib. -	00:17:08:80
Rolls, the Dozen Pieces contain- ing 36 Yards the Piece -	00:13:03:60
Amys, <i>Spanish</i> and Spruce, Im- ported in foreign Ships, per Ton -	02:10:10:65
Amys, <i>Spanish</i> , Spruce and Swe- dish, Imported in <i>British</i> built Ships, and navigate with <i>Bri- tish</i> , the Ton -	02:01:06:15
Iron, Slit or Hammer'd into Rods called Rod-Iron, the 20 Sh. Value -	00:02:10:20
More the 112 Pound -	00:04:08:25
Iron drawn or Hammer'd, less than $\frac{1}{2}$ of an Inch square, and all other Iron-Wares manufa- ctured, the 20 Sh. Value -	00:02:10:20
More the 112 Pound -	00:04:08:25
Iron wrought or unwrought, or Cast, except Bushel-Iron, Im- ported in <i>British</i> built Ships, the 20 Sh. Value -	00:02:10:20
More the Ton -	01:01:06:75
<i>Disso</i> , Imported in Foreign Ships, the 20 Sh. Value -	00:02:10:20
More the Ton -	01:10:11:25
Juice of Lemons, the Pipe -	01:06:04:80
Juice of Limes, the 20 Sh. Value -	00:06:07:20
Ivory, the Pound -	00:01:05:10
Indico of Turkey, <i>West-Indies</i> or Rich In- dico, the Pound -	00:00:05:65
Indico Dust, the Pound -	00:00:00:57
Indico <i>English</i> Plantation, the Pound -	00:00:02:44

Lace

		lib.	sh.	d.	{ 100 Part of Pen
L.					
L	<i>Ac</i> Vocat. Bone-Lace made of Thread, the Dozen Yards -	00	11	04	8
	<i>Lattin</i> { Black Latin, the 112 lib. -	00	09	05	4
	{ Shaven Lattin, the 112 lib. -	00	15	09	0
	Basil Leather, the Dozen -	03	15	09	0
Leather	{ Spanish Leather or Cordevant, the Dozen Skins - -	00	18	11	2
	{ Spruce or Dantzick Leather, the Dozen Skins - -	00	07	06	9
	{ Hangings Gilt, the Piece -	00	15	01	8
	{ For Masks the Pound - -	00	01	03	1
	{ Turkey and East-India Cordevant, the Dozen - -	00	07	06	9
More to be paid upon said Leather, (over and above the aforesaid Sums) the further Duties as particulariz'd in Pages 225 and 228					
L I N E N.					
Callicoes, White, Fine or Coarse, the Piece - - -		00	03	06	16
More by the 3. and 4. Anne, 15 per Cent. according to the gross Price at the Candle, the 20 Sh. Value -		00	03	00	00
If paid in 20 Days to have 5 per Cent. for prompt Payment.					
NOTE, No Piece of Callicoe of the Breadth of 1 $\frac{1}{2}$ Yard or under, shall exceed in Length 10 Yards, and no Piece of Callicoe above that Breadth shall exceed in Length 6 Yards.					
Muslins upon Sale at the Candle, the L. 100 Value - - -		33	05	11	00
Borelaps not exceeding 28 $\frac{1}{2}$ Inches in Breadth, nor 12 Pence an English Ell in Value, for every 20 Sh. Value -		00	03	07	00

Cambrick

Linen.

lib. sh. d. {
100 Parts
of a
Penny.

Cambrick	The Half Piece, containing		
	6 Ells	-	00 : 02 : 07 : 73
	The Piece, cont. 13 Ells -		00 : 05 : 03 : 46
	Dutch Barras and Hossen Canvas,		
	the 120 Ells	-	00 : 11 : 08 : 58
	Packing Canvas, Guttings and		
	Spruce Canvas, the 120 Ells -		00 : 08 : 04 : 41
	Poldavies, the Bolt, containing		
	28 Ells	-	00 : 03 : 04 : 16
	Spruce, Elbing or Quinsborough		
	Canvas, the Bolt containing		
	18 Ells	-	00 : 02 : 06 : 11
Canvas	Strip'd or tufted Canvas with		
	Thread, the Piece contain-		
	ing 15 Yards	-	00 : 05 : 03 : 40
	Strip'd, tufted or quilted Can-		
	vas with Silk, the Piece con-		
	tainig 15 Yards	-	00 : 10 : 06 : 92
	Strip'd Canvas with Copper, the		
	Piece containing 15 Yards -		00 : 10 : 06 : 92
	Holland Duck, the 20 Sh. Value		00 : 02 : 07 : 75
	More per Ell	-	00 : 00 : 01 : 00
	Tabling of Holland making, un-		
	der 1½ Ell in Breadth, the Yard	-	00 : 02 : 07 : 73
	Ditto above the Breadth of 1½		
	Ells, and under 2 Ells, the		
	Yard	-	00 : 03 : 04 : 16
Damask	Ditto of the Breadth of 2 Ells		
	or upwards, and under 3 Ells,		
	the Yard	-	00 : 04 : 00 : 60
	Ditto of the Breadth of 3 Ells or		
	upwards, the Yard	-	00 : 06 : 10 : 35
	Towelling and Napkening of		
	Holland making, the Yard un-		
	der 1½ Ell in Breadth	-	00 : 00 : 11 : 10

Linen.

lib. sh. d. {

Damask	Tabling of <i>Silesia</i> making, the Yard - - -	00 : 00 : 08 :	80
	Towelling and Napkening of <i>Silesia</i> making, the Yard -	00 : 00 : 02 :	80
	Tabling of <i>Holland</i> making under 1½ Ell in Breadth, the Yard	00 : 01 : 02 :	unders, Holland, cloth.
	<i>Disso</i> above the Breadth of 1½ Ells and under 2 Ells, the Yard - - -	00 : 01 : 06 :	
Diaper	<i>Disso</i> of the Breadth of 2 Ells, and upwards and under 3 Ells, the Yard - - -	00 : 01 : 09 :	
	Tabling of <i>Holland</i> making, 3 Ells broad or upwards, the Yard - - -	00 : 03 : 01 :	unders, Holland, cloth.
	Towelling and Napkening of <i>Holland</i> making, under 1½ Ell in Breadth, the Yard - -	00 : 00 : 04 :	
	Napkins of <i>Holland</i> making, the Dozen - - -	00 : 04 : 09 :	nosfield
	Tabling of <i>Silesia</i> making, the Yard - - -	00 : 00 : 06 :	illing and P
	Towelling and Napkening of <i>Silesia</i> making, the Yard -	00 : 00 : 01 :	the Ell
Lawns	The half Piece containing 6½ Ells - - -	00 : 07 : 11 :	ambur
	The Piece containing 13 Ells -	00 : 15 : 10 :	ambur
	Callicoe Lawns, the Piece <i>vide</i> Callicoes - - -		lake, 120 l
	<i>Silesia</i> Lawns, the Piece containing between Four and Eight Yards - - -	00 : 03 : 08 :	nderla or an

Flanders

Linen.

lib. sh. d. { 100 Parts of a Penny.

	Flemish Cloth		
	Gentish Cloth		
	Isingham Cloth	under an	
	Overishes Cloth	English Ell	
	Roufe Cloth	and $\frac{1}{2}$ in	
	Brabant Cloth	Breadth	00 : 00 : 07 : 93
	Embden Cloth	the Ell.	
	Freeze Cloth		
	Brown Holland		
	Bag Holland.		
	Ditto, above 1 Ell and $\frac{1}{2}$ in		
	Breadth and under 2 Ells,		
	the Ell - - -		00 : 00 : 10 : 04
	Ditto of the Breadth of 2 Ells		
	or upwards and under 3 Ells,		
	the Ell - - -		00 : 01 : 00 : 15
	Ditto of the Breadth of 3 Ells		
	or upwards, the Ell - -		00 : 01 : 08 : 59
	Wusfield Cloth or Plats, the Ell - -		00 : 00 : 02 : 69
	Willing and Pack-Duck, the 120 Ells -		00 : 06 : 08 : 33
	Willing or Dantzick Cloth, double ploy,		
	the Ell - - -		00 : 00 : 03 : 34
	Lamburgh and Silesia Cloth broad, the		
	120 Ells, White or Brown - -		01 : 13 : 05 : 67
	Lamburgh Cloth narrow, the 120 Ells -		01 : 06 : 09 : 34
	Underlands Brown, Middlegood, Head-		
	lake, and Muscovia Linen narrow, the		
	120 Ells - - -		00 : 08 : 11 : 11
	Underlands Whited from Prussia, Polonia,		
	or any Part of the East-Country (ex-		
	cept Russia) under the Breadth of $\frac{3}{4}$,		
	and $\frac{1}{2}$ to pay as narrow East-Country		
	Linen - - -		
	Minsters the Roll containing 1500 Ells,		
	at 5 Score to the Hundred - -		09 : 09 : 08 : 15

Linen.

Ozenbrigs, the Roll containing 1500 Ells,

at 5 Score to the Hundred - -

Soultwitch, the 120 Ells - -

Polonia, *Ulsters*, *Hanovers*, *Lubeck*, nar-

row *Silesia*, narrow *Westphalia*, narrow

Harford, plain *Napkening*, and all other

Cloth of *High-Dutchland* and the *East-*

Country, White or Brown not other-

wise Rated, the 120 Ells - -

Strasburgh or *Hamburgh* Linen, the Ell -

All Linen of *Germany*, or *High-Dutch-*

land and *Silesia*, not above $\frac{3}{4}$ and $\frac{1}{2}$ broad,

shall be accounted narrow Linen, and

all above that Breadth shall be ac-

counted broad, and pay accordingly.

Linen of Prussia, *Polonia* or any Part of

the *East-Country* (except *Russia*) a-

bove the Breadth of $\frac{3}{4}$ and $\frac{1}{2}$ to pay as

broad *Germany* Linen.

Note, By the 10 *Anne*, *Cap.* 19. All

Chequered and *Stripped* Linens, and

all Linens *Painted*, *Printed*, *Stained*

or *Dyed* after the *Manufacture*, or

in the *Thread* or *Yarn* before the

Manufacture in any *Foreign Parts*

(except *Buckrams*, *Lawns*, *Canvas*,

Barras and *Silesia* *Neckcloths*) to

pay over and above all other *Duties*,

15 per Cent of the *Value*, to be paid

in ready *Money* by the *Importer*.

And by 12 *Anne*, *Cap.* 9. more 15

per Cent to be paid likewise in ready

Money by the *Importer*, which is

for every 20 *Shil.* *Value* - -

lib. sh. d. {

10 : 00 : 10 : 0

00 : 13 : 04 : 0

00 : 13 : 04 : 0

00 : 00 : 06 : 0

00 : 06 : 00 : 0

French

French Linen.

lib. sh. d. ¹⁰⁰ Parts of a Penny.

French Canvas or Line narrow, White	03 : 13 : 11 : 88
or Brown, the 120 Ells	03 : 13 : 11 : 88
ditto broad for Tabling, the 120 Ells	09 : 04 : 11 : 70
undulose or Vitry Canvas, the 120 Ells	03 : 01 : 07 : 90
French working Canvas for Cushions narrow, the 120 Ells	01 : 16 : 11 : 94
ditto broad, the 120 Ells	03 : 01 : 07 : 90
ditto of the broadest Sort, the 120 Ells	03 : 13 : 11 : 88
French Laws, the Piece	00 : 18 : 05 : 97
French Lockrams or Dowlafs, the Piece containing 100 Ells	03 : 01 : 07 : 90
French British Linen, the 100 Ells	04 : 02 : 01 : 53
Catlings, the Groce containing 12 Dozen Knots	00 : 01 : 09 : 43
Minikins, the Groce containing the 12 Dozen Knots	00 : 05 : 02 : 47
Yarns for Dyers, the Hundred containing 112 lib.	00 : 01 : 10 : 65

M.

Maps printed, the Ream	00 : 11 : 04 : 80
Masts for Ships. ^{Small, the Mast}	00 : 00 : 09 : 45
^{Middle, the Mast}	00 : 02 : 04 : 35
^{Great, the Mast}	00 : 04 : 08 : 70
Mats of Russia, the Mat	00 : 00 : 00 : 85
Melasses of Rameals of the British Plantations in America, the Ton	01 : 18 : 00 : 00
ditto, from any other Place, the Ton	09 : 08 : 00 : 00
Metheglin, the Hogshead	00 : 05 : 08 : 40
Mittins of Wadmol, the Dozen Pair	00 : 01 : 03 : 39
Crop-Madder, and all Bale-Madder, the Hundred containing 112 lib.	00 : 02 : 09 : 97
Mull-Madder, the 112 lib.	00 : 01 : 10 : 65
Fat Madder, the 112 lib.	00 : 01 : 06 : 87
Mum, the 20 Sh. Value	00 : 02 : 10 : 20
More for Excise, the Barrel	01 : 05 : 00 : 00

		lib.	sh.	d.	¹⁰⁰ Part of a Pen
N.					
N	<i>Apkins French making, the Dozen -</i>	00	07	02	1
	<i>Neat's Tongues of Russia, the Doz.</i>	00	00	04	2
	<i>Ditto, the Barrel - - -</i>	00	01	05	2
	<i>Nutmegs pickled, the Piece - -</i>	00	00	00	5
	<i>Small Nuts, the Barrel - -</i>	00	01	05	2
	<i>Wal-Nuts, the Barrel (not French)</i>	00	00	11	4
Nuts	<i>Chest-Nuts, the 20 Sh. Value,</i>				
	<i>(not French) - - -</i>	00	03	09	4
	<i>Chest-Nuts French, the 20 Sh. Val.</i>	00	12	06	4
O.					
O	<i>Akham, the 112 lib. - -</i>	00	01	05	10
	<i>Oaker, the Barrel - - -</i>	00	03	09	60
	<i>Oars, the 120 - - -</i>	01	08	04	20
	<i>Ditto, the Piece - - -</i>	00	00	102	83
	<i>Rape and Linseed Oyl, the Ton</i>	17	09	06	00
	<i>Hempseed or other Seed-Oyl,</i>				
	<i>the 20 Sh. Value - - -</i>	00	02	10	20
Oyl	<i>More, the Ton - - -</i>	07	10	00	00
Vocat.	<i>Sevil, Majorca, Minorca, Apuglia,</i>				
	<i>and Portugal Oyl; the Ton -</i>	04	11	02	40
	<i>Sallet Oyl, the Ton - -</i>	08	19	06	60
	<i>Provenee Oyl, the Ton -</i>	10	01	02	40
	<i>Of Greenland, caught by British</i>				
	<i>and Imported in such Ships,</i>				
	<i>the Ton - - -</i>	Free			
	<i>Of New found Land, caught</i>				
	<i>by British, and Imported in</i>				
	<i>such Ships, the Ton -</i>	Free			
Train	<i>Oyl taken by Shipping belong-</i>				
Oyl or	<i>ing to the Plantations, and</i>				
Blubber	<i>Imported in such Ships, the</i>				
	<i>Ton - - -</i>	00	05	08	40
	<i>Such Oyl, taken by said Ship-</i>				
	<i>ping, that Imported in British</i>				
	<i>Ships, the Ton - - -</i>	00	02	10	20
	<i>Of Foreign Shipping, the Ton</i>	13	06	00	00
					Olives,

	lib.	sh.	d.	¹⁰⁰ Parts of a Penny
Olives, the Hoghead	01	02	09	60
Onions, the Barrel	00	00	05	70
Onion-Seed, the 112 lib.	00	11	04	80
Oranges and Lemons, the 1000	00	02	10	20
P.				
Jack-thread in Skeins, the 100 lib.	00	08	06	60
Ditto, Vocat Bottom-thread, the 100 lib.	00	07	01	50
Prunes, French Prunes, the 112 lib.	00	09	04	83
Pans Vocat, Frying Pans, the 112 lib.	00	12	03	60
Blue Paper, the Ream	00	02	09	97
Brown Paper, the Bundle	00	00	07	00
Cap Paper, the Ream	00	01	05	04
Demy Paper, the Ream	00	03	01	39
Ordinary Printing and Copy Paper, the Ream	00	00	10	22
Painted Paper, the Ream	00	03	03	67
Pressing Paper, the 100 Leaves	00	02	06	30
Royal Paper, the Ream	00	04	08	70
Rochel Paper as large as Demy, the Ream	00	05	07	70
All other Paper Imported, the 20 Sh. Value	00	03	09	45
More to be paid for the said Paper, (over and above the aforesaid Sums) the further Duties as particulariz'd in Pages 226 and 233				
Parchment, the Dozen Sheets	00	01	03	90
More the Dozen Skins	00	02	06	00
Vellom, the 20 Sh. Value	00	03	09	45
More the Dozen Skins	00	04	00	00
Pippins or Runnits French, the Barrel containing 3 Bushels	00	01	10	01
Pictures, whether for private Use or Sale, the 20 Sh. Value	00	11	09	45

	lib.	sh.	d.	¹⁰⁰ Parts of a Penny
Pipe or Hoghead Staves, the 120 - -	00	01	06	90
Pitch, the Last containing 12 Barrels -	00	08	03	50
Disto from the Plantations, the 12 Barrels -	00	07	01	50
Planks of Ireland, the 100 Foot - -	00	01	09	37
Plates: { Single White or Black, the 100 Plates - -	00	05	11	55
Vocat { Double, White or Black the 100 Pl. - -	00	11	11	10
Single, the Barrel containing 300 Plates - -	00	17	10	65
Double, White or Black, the Barrel containing 300 Plates -	01	15	09	30
Of Earth or Stone covered, the 100 - -	00	03	09	60
Disto, the 100 Cast containing a Gallon to every Cast, whether in one Pot or more - -	00	07	01	50
Pots { Gally Pots, the 100 - -	00	05	08	40
Melting Pots for Goldsmiths, the 100 - -	00	00	05	13
Of Iron, Flemish making, the Doz. -	01	02	07	35
Of Iron French making, the Dozen - -	01	17	07	35

QUILLS Vocat, Goose-Quills, the 1000 - - - - - R. 00 : 00 : 03 : 42

Rape Seed, the Last containing 10 Quarters - - - - - 05 : 03 : 06 : 00
 Rice, the 112 lib. - - - - - 00 : 05 : 00 : 60
 Rozin (except French, and Rozin of the British Plantations) the 112 lib. - - 00 : 01 : 06 : 90
 Raxen of France, the 112 Pound - - 00 : 04 : 02 : 15
 Rims for Sives, the Groce containing 12 Dozen - - - - - 00 : 00 : 10 : 26

Salt

S.

lib. sh. d. ¹⁰⁰
Part of a
Penny.

B ay or French Salt, the 40 Bush. White or Spanish Salt, the 40 Bushels	00 : 07 : 10 : 20 00 : 03 : 09 : 60 00 : 06 : 08 : 00
More for Excise of Salt, the Bushel <i>Note</i> , Salt not used in Curing Fish, is chargeable with 5 Sh. the 40 Bushels over and above the aforesaid Duties.	00 : 06 : 08 : 00 00 : 04 : 03 : 30 00 : 00 : 00 : 57 00 : 04 : 08 : 50
Saffron, the Pound	00 : 04 : 03 : 30
Safflower, the Pound for Dyers	00 : 00 : 00 : 57
Salt-Petre, for Dyers the 112 lib.	00 : 04 : 08 : 50
Bridges Silk, the Pound contain- ing 16 Ounces	00 : 05 : 08 : 40
Ferret or Floret, the Pound con- taining 16 Ounces	00 : 03 : 03 : 80
Fillozell or Paris Silk, the lib. containing 16 Ounces	00 : 09 : 04 : 83
Granado Silk Black, the Pound containing 16 Ounces	00 : 08 : 06 : 60
Ditto in Colours, the Pound con- taining 16 Ounces	00 : 11 : 04 : 80
Naples Silk Black, the Pound con- taining 16 Ounces	00 : 05 : 08 : 40
Ditto in Colours, the Pound con- taining 16 Ounces	00 : 07 : 01 : 50
Orgazine Silk, and all thrown Silk in the Gum, the lib. cont. 16 Oun.	00 : 03 : 01 : 87
Pole and Spanish Silk, the Pound containing 16 Ounces	00 : 05 : 08 : 40
Raw China Silk, the Pound con- taining 24 Ounces	00 : 03 : 09 : 45
Raw Bengal Silk, the Pound con- taining 24 Ounces	00 : 01 : 10 : 72
Raw Morea Silk, the Pound con- taining 24 Ounces	00 : 01 : 05 : 10

Silk

	lib.	sh.	d.	¹⁰⁰ Parts of a Penny.
Silk Voc. { Raw long Silk (except <i>China</i> and <i>Bengal</i>) the <i>lib.</i> cont. 24 Ounces	00	01	05	10
Raw short Silk or Capiton, the Pound containing 24 Ounces	00	00	11	40
Sattin Silk, the <i>lib.</i> cont. 16 Ounces	00	05	08	40
Sleeve Silk Course, the Pound containing 16 Ounces - -	00	01	10	80
Fine, or <i>Naples</i> Sleeve, the Pound containing 16 Ounces - -	00	07	07	20
Silk Nubs, or Husks of Silk, the Pound containing 16 Ounces -	00	00	03	42
Thrown Silk dyed, the Pound containing 16 Ounces - -	00	14	03	00
Imported in Ships <i>English</i> built, directly from the <i>East-Indies</i> , the Pound con- taining 16 Ounces, not to be worn in <i>Britain</i> - -	00	00	04	272
Of <i>Italy</i> , Imported from thence in <i>English</i> built Ships, the Pound contain- ing 16 Ounces - - -	00	10	05	55
From <i>Italy</i> - - -	00	12	02	16
From any other Parts of the World (except <i>Alamods</i> and <i>Lustrings</i>) the Pound containing 16 Ounces -	00	12	02	16
Skins of all Sorts Rated in the <i>Book of</i> <i>Rates</i> , to pay for every 20 Sh. Value according to the said Rates - - -	00	03	09	45
And so in Proportion for a greater or lesser Value as the same stands rated in the said <i>Book of Rates</i> , in the Co- lumn of <i>Old Subsidy</i> .				
More to be paid for said Skins (over and				
				above

lib. sh. d. {
the
Part
of a
Penny

above the aforesaid Sum) the further
Duties as particulariz'd in Pages 225
and 228

<i>Snuff</i> , the 20 Sh. Value	- - -	00 : 03 : 09 : 45
More for every Pound Weight of Snuff not of the Product of His Majesty's Plantations	- - -	00 : 02 : 08 : 40
<i>Sope</i> { <i>Castle or Venice</i> , the 112 lib.	- - -	00 : 08 : 06 : 60
<i>Voc.</i> { <i>Flemish</i> , the Barrel	- - -	00 : 11 : 04 : 80
More for every Pound W. of <i>Sope</i>	- - -	00 : 00 : 03 : 00
<i>Spars</i> , the 120	- - -	00 : 04 : 08 : 70
<i>Starch</i> , the 112 Pound	- - -	01 : 13 : 00 : 00
More for every Pound Weight	- - -	00 : 00 : 04 : 00
<i>Steel</i> { Long Steel, and Wisp Steel, the 112 lib.	- - -	00 : 09 : 05 : 17
<i>Voc.</i> { Gad Steel, the Half Barrel	- - -	01 : 08 : 06 : 00
More, the 112 l. for the Gad Steel	- - -	00 : 05 : 01 : 09
<i>Staves</i> { Barrel Staves, the 120	- - -	00 : 00 : 09 : 45
{ Firkin Staves, the 120	- - -	00 : 00 : 05 : 67
<i>Stockings</i> of <i>Wadmol</i> , the Pair	- - -	00 : 09 : 01 : 71
<i>Stone</i> { Dog Stones, the last containing 3 Pair to the Last	- - -	05 : 11 : 01 : 80
<i>Voc.</i> { Mill Stones, the Piece	- - -	01 : 08 : 06 : 00
{ Quern Stones Small, the Last	- - -	00 : 06 : 04 : 95
{ Ditto Large, the Last	- - -	00 : 12 : 09 : 90
<i>Sturgeon</i> , the Firkin	- - -	00 : 04 : 03 : 30
<i>Ditto</i> , the Keg	- - -	00 : 02 : 01 : 65
<i>Succad</i> , Wet or Dry, the Pound	- - -	00 : 00 : 05 : 13
<i>Shumack</i> , the 112 lib.	- - -	00 : 00 : 07 : 60
<i>Smalts</i> , the Pound	- - -	00 : 00 : 02 : 56

T.

<i>Tallow</i> , the 112 Pound	- - -	00 : 07 : 00 : 75
<i>Tarras</i> , the Barrel	- - -	00 : 00 : 11 : 40
<i>Tar</i> , small and great Band, the 12 Bar- rels	- - -	00 : 08 : 03 : 56

Ditto

	lib.	sh.	d.	¹⁰⁰ Parts of a Penny.
<i>Disto</i> from the Plantations, the 12 Barrels	00	07	01	50
<i>Tea</i> , regularly Imported, the 20 Sh. Value	00	03	09	45
More for every Pound Weight	00	04	00	00
<i>Tea</i> from <i>Holland</i> or not the Place of it's				
Growth, the 20 Sh. Value	00	03	09	45
More for every Pound Weight	00	10	00	00
Bridges Thread, the Dozen lib.	00	06	04	95
Crosbow Thread, the Hundred				
Pound	00	09	06	00
Thread } Outnal Thread, the Dozen lib.	00	12	03	60
Vocat. } Piecing Thread, the Dozen lib.	00	11	04	80
Sifters Thread, the Pound	00	01	07	95
Whited Brown Thread, the				
Dozen Pound	00	11	04	80
Ticking of the East-Country, the Yard	00	00	01	51
Tapistry for every 20 Sh. Value, as Rated				
in the Book of Rates	00	04	08	70
Tikes of Stoad, the Tike	00	05	08	17
Tin, the 20 Sh. Value	00	02	10	20
More, the 112 Pound	01	08	01	50
Tobacco, vide Page 232				
Tow, the 112 Pound	00	01	10	72
Trays of Wood, the Shock containing				
60 Trays	00	02	10	20
Treen Nails or Trunnels, the 1000	00	02	04	35
Twine of <i>Hamburgh</i> , the 112 Pound	00	07	01	50
Toys for Children, the 20 Sh. Value	00	03	09	00

W.

W	<i>Ainscot</i> , the 120	02	07	03	00
Whale	Of <i>Greenland</i> , <i>Newfoundland</i> , or				
Fins.	any other His Majesty's Plan-				
	tations, caught by <i>British</i> , and				
	Imported in <i>British</i> Shipping,				
	the Pound Weight	00	00	02	81

Whale

lib. lb. d. } 100
Parts
of a
Penny.

Whale Fins.	Of Newfoundland or any other His Majesty's Plantations and Imported in Ships belonging to the said Plantations, the Ton	02 : 07 : 06 : 00
	More for every Pound Weight Of Newfoundland caught by the People thereof, and Import- ed in British Ships; the Ton -	00 : 00 : 02 : 81
	More for every Pound Weight Of Foreign Fishing, the Ton -	01 : 03 : 09 : 00
	More for every Pound Weight	00 : 00 : 02 : 81
Wood	Box-Wood for Combs, the 1000 Pieces	26 : 12 : 00 : 00
	Box-Wood or other Wood, as also Timber Boards from any Part of Europe, except Irel, the 20 Sh. Val.	00 : 00 : 05 : 02
	Brazelette or Jamaica Wood, the 112 lib. for Dyers	00 : 07 : 10 : 50
	Brazil or Farnambuck Wood (for Dyers) the 112 lib.	00 : 04 : 08 : 79
Wood Voc.	Ebony Wood, the 112 lib.	00 : 02 : 00 : 15
	Fustick Wood for Dyers, the 112 l.	00 : 03 : 03 : 63
	Log Wood, the Ton (for Dyers Use)	00 : 05 : 08 : 40
	Planks of Ireland, the Foot	00 : 00 : 05 : 66
Wood Voc.	Timber of Ireland, the Ton or Load	04 : 15 : 00 : 00
	Red or Guinea Wood, the Ton (for Dyers)	00 : 00 : 00 : 21
	Speckled Wood, the 112 lib.	00 : 01 : 10 : 80
	Sweet Wood of West-India, the 112 Pound	01 : 08 : 06 : 00
Wood Voc.	Dying Wood of all other Sorts (except Red Wood from Guinea, Drugs and Log Wood) the 20 Sh. Value	00 : 03 : 01 : 80
		00 : 03 : 06 : 75
		00 : 01 : 10 : 65
		Wooll

lib. sh. d. ¹⁰⁰ Parts
of a
Penny.

Wooll Vocat.

Bever Wooll, the Pound	00 : 14 : 00 : 75
Cotton Wooll, not of the Growth of the English Plantations, the Pound	00 : 00 : 00 : 57
Other Wooll Imported, Duty free.	

Wyer Vocat.

Iron Wyer (except Card-Wyer and Iron Wyer called Fine Fine, or Super-Fine, and all Wooll-Cards or other Wares made of Iron Wyer) the 112 lib.	02 : 02 : 05 : 62
Lattin Wyer, the 112 Pound	01 : 19 : 01 : 87
Brass or Copper Wyer, the 20 Sh. Value	00 : 02 : 10 : 20
More, the 112 Pound	01 : 00 : 01 : 87
Gilt Wyer Imported, the 20 Sh. Value	00 : 03 : 09 : 45
More for every Ounce Troy	00 : 01 : 00 : 00
Silver Wyer, the 20 Sh. Value	00 : 03 : 09 : 45
More for every Ounce Troy	00 : 00 : 09 : 00

Wines and Vinegar.

French Wine, the Ton fill'd at the Port of London	56 : 05 : 04 : 00
Ditto, in the Outports	51 : 15 : 04 : 00
French Wine, the Ton unfill'd at the Port of London	53 : 09 : 04 : 00
Ditto, in the Outports	49 : 10 : 54 : 00
French Vinegar fill'd, the Ton	17 : 09 : 04 : 00
Ditto unfill'd, the Ton	16 : 01 : 95 : 00
Rhenish Wine fill'd, the Aume	05 : 05 : 15 : 00
Ditto unfill'd, the Aume	04 : 13 : 54 : 00
Spanish Wine fill'd at the Port of London	28 : 03 : 09 : 00
Ditto, in the Outports	23 : 13 : 09 : 00
Spanish Wine unfill'd at the Port of Lon- don	24 : 17 : 31 : 00
	Ditto,

lib. sh. d. } ¹⁰⁰
Parts
of a
Penny.

<i>Ditto</i> , in the Outports	20 : 18 : 03 : 00
Muscadels, Malmseys and other Wines of the <i>Levant</i> , Imported into <i>Bristol</i> , or <i>Southampton</i> , the Ton fill'd - -	28 : 03 : 09 : 00
<i>Ditto</i> , unfill'd - - - -	24 : 17 : 41 : 00
Portugal Wine fill'd at the Port of <i>London</i>	27 : 05 : 03 : 00
<i>Ditto</i> , in the Outports - - -	22 : 15 : 03 : 00
Portugal Wine unfill'd at the Port of <i>Lon-</i> <i>don</i> - - - - -	24 : 01 : 11 : 00
<i>Ditto</i> , in the Outports - - -	20 : 01 : 11 : 00
Spanish or Portugal Vinegar, the Ton fill'd - - - - -	12 : 09 : 04 : 00
<i>Ditto</i> , unfill'd - - - - -	11 : 01 : 04 : 00

NOTE, Merchants Strangers are to
pay *L* 4. 10 per Ton for fill'd Wines,
and *L* 3 19, 2½ per Ton for unfill'd,
Wines over and above the afore-
said Duties.

Y.

C able Yarn, the 112 lib. -	00 : 06 : 07 : 05
Camel or Mohair Yarn, the Pound - - - -	00 : 00 : 04 : 27
Cotton Yarn, the Pound not of the <i>East-Indies</i> - - -	00 : 00 : 02 : 27
<i>Ditto</i> , the Pound of the <i>East-</i> <i>Indies</i> - - - -	00 : 00 : 03 : 96
Grogram Yarn, the Pound - -	00 : 00 : 05 : 13
Raw Linen Yarn, <i>Dutch</i> , the lib.	00 : 00 : 02 : 27
Sail Yarn, the Pound - - -	00 : 00 : 01 : 13
Spruce or <i>Muscovia</i> Yarn, the 112 Pound - - - -	00 : 10 : 01 : 20
Woollen or Bay Yarn, the Hun- dred containing 112 Pound -	00 : 09 : 06 : 00

For

lib. 8b. d.

For all Goods not Rated in the Book of Rates (except Dying Goods, and such Goods as are otherwise particularly charg'd) to pay for every 20 Sh. Value

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